

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Response to: Illinois Industrial Energy Consumers**  
**Ill.C.C. Docket No. 08-0363**  
**IIEC First Set of Data Requests**

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- IIEC 1.02 Q. With respect to the embedded cost of service study sponsored by Mr. Heintz, please provide the following information:
- a. A complete set of workpapers, in electronic format with all formulas intact, supporting the entire cost of service study;
  - b. All spreadsheets and workpapers provided by the Company used as inputs to the ECOSS,
  - c. The derivation of all allocation factors used in the cost of service study, in electronic format with all formulas intact;
  - d. A working model, in electronic format with all formulas intact, of the cost of service study;
  - e. The derivation of all revenues by class contained in the study, showing the billing determinants and rates, in electronic format with all formulas intact;
  - f. A description of all directly assigned items in the study with an explanation of the reason for the direct assignment and description of the item; and
  - g. Details showing the allocation and calculation of all taxes by rate class.
- IIEC 1.02 A. Responses:
- a. Attached is a working Excel version of the as-filed ECOSS in Exhibit 1.
  - b. Spreadsheets and workpapers provided by the company are included in the working version of the as-filed ECOSS in Exhibit 1.
  - c. All allocation factors are derived internally at tabs “H” and “I” of the Excel version of the as-filed ECOSS in Exhibit 1. External data from which the allocation factors are derived is specified in tab “L”.
  - d. See the response to “a”, above.
  - e. See Part 285.5105, Schedule E-5.

**IIEC 1.02**

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- f. All directly assigned items are specified on tab “M” of the Excel file.
- g. Income taxes are calculated on tab “K” of the Excel file. Projected Federal taxes are calculated as the sum of current Federal taxes and the product of the effective marginal Federal rate times the proposed increment in revenues. (tab “K”, cell G16). State taxes are calculated as the sum of current State taxes and the marginal State tax rate times the proposed increment in revenues. (tab “K”, cell G17). Current and proposed income taxes are allocated to rate classes on tabs “A” and “C” according to the allocation of net operating income before income taxes.

Taxes Other than Income Taxes are classified and allocated on tab “G” at spreadsheet rows 411 and 493-495 according to the labor, plant or null allocators shown on the schedule.

*Witness:* Alan C. Heintz

**Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year**

**LIST OF SCHEDULES**

<u>Schedule</u>	<u>Title</u>
A	RATES OF RETURN BY RATE CLASS BASED ON EXISTING RATES
B	RATES OF RETURN AT PRESENT RATES -- REVENUE ADJUSTMENTS AND RATES OF RETURN AT PROPOSED RATES
C	RATES OF RETURN BY RATE CLASS BASED ON PROPOSED RATES
D	REVENUE REQUIREMENTS BY COST CLASSIFICATION -- PROPOSED RATES
E	STORAGE REVENUE REQUIREMENTS AT PROPOSED OPERATING INCOME
F	EMBEDDED COST OF SERVICE STUDY -- REVENUE REQUIREMENT BY CLASSIFICATION BY RATE SCHEDULE
G	EMBEDDED COST OF SERVICE STUDY -- CLASSIFICATION AND ALLOCATION OF COSTS
H	EMBEDDED COST OF SERVICE STUDY -- CLASSIFICATION AND ALLOCATION FACTORS
I	EMBEDDED COST OF SERVICE STUDY -- DEVELOPMENT OF LABOR ALLOCATORS
J	BASE RATE REVENUES BY RATE CLASS -- PRESENT AND PROPOSED RATES
K	CURRENT AND PROPOSED INCOME TAXES
L	ALLOCATION UNITS (CUSTOMERS, VOLUMES) AND DIRECT ASSIGNMENT RATE BASE ITEMS
M	DIRECT ASSIGNMENT AMOUNTS (OTHER THAN MAINS AND METER INVESTMENTS)

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

**RATES OF RETURN BY RATE CLASS BASED ON EXISTING RATES**

(Dollars in Thousands)

Line No.	Description	Rate Base Amounts ECOSS 1/ (B)	Current Base Rate Revenues 2/ (C)	Operating Expenses				Operating Income (Col. C-H) (I)	After Tax Rates of Return (Col. I/B) (J)	
				O. & M. Expenses ECOSS 1/ (D)	Depr. & Amortiz'n ECOSS 1/ (E)	Taxes				Total Expenses (H)
						Other Than Income 1/ (F)	Income Taxes 3/ (G)			
<b>Residential Rates:</b>										
1	Rate 1 - Residential	974,549	354,002	242,036	114,707	7,301	(737)	363,307	(9,305)	(0.95)
<b>Nonresidential Rates:</b>										
2	Rate 4 - General Gas Service	304,746	121,463	47,690	37,317	2,327	2,505	89,839	31,624	10.38
3	Rate 5 - Seasonal Use Service	562	189	65	44	4	6	118	71	12.55
4	Rate 6 - Large General Service	112	49	14	12	1	2	28	21	18.87
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0	0	0	0.00
6	Rate 17/19 - Contract Service	32,088	9,234	3,693	3,337	253	143	7,426	1,808	5.63
7	Rate 74 - General Transportation	147,613	42,744	17,208	16,139	1,098	609	35,055	7,689	5.21
8	Rate 75 - Seasonal Use Transportation	1,610	147	181	138	11	(13)	317	(170)	(10.53)
9	Rate 76 - Large General Transportation	41,237	10,498	4,861	3,788	289	114	9,053	1,445	3.50
10	Rate 77 - Large Volume Transportation	33,103	7,034	3,798	2,917	231	6	6,953	81	0.25
11	Subtotal - Nonresidential	561,072	191,358	77,510	63,693	4,214	3,372	148,789	42,569	7.59
12	<b>Subtotal - Residential &amp; Nonresidential</b>	<b>1,535,621</b>	<b>545,360</b>	<b>319,546</b>	<b>178,400</b>	<b>11,515</b>	<b>2,635</b>	<b>512,096</b>	<b>33,264</b>	<b>2.17</b>
13	<b>Other (Rider 13 &amp; 16):</b>		1,920						1,920	
14	<b>Total -- All Rates &amp; Riders</b>	<b>\$ 1,535,621</b>	<b>\$ 547,280</b>	<b>\$ 319,546</b>	<b>\$ 178,400</b>	<b>\$ 11,515</b>	<b>\$ 2,635</b>	<b>\$ 512,096</b>	<b>\$ 35,184</b>	<b>2.29</b>

1/ From ECOSS Summary, Schedule F

2/ From Schedule J, Base Rate Revenues

3/ Income taxes from Schedule K were allocated according to operating income before income taxes.

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

**RATES OF RETURN AT PRESENT RATES -- REVENUE ADJUSTMENTS AND RATES OF RETURN AT PROPOSED RATES**

(Dollars in Thousands)

Line No.	Description (A)	Projected 2009 Test Year at Current Rates				Test Year Adjusted for Proposed Rate Case				
		Rate Base Amounts (B)	Base Rate Revenues (C)	Operating Income (D)	Rates of Return (E)	Proposed Revenue Adjustments			Percent Revenue Change (I)	Rates of Return 3/ (J)
						Equalizing Adjustment 1/ (F)	Proposed Increases 2/ (G)	Total Amount (H)		
<b>Residential Rates:</b>										
1	Rate 1 - Residential	974,549	354,002	(9,305)	(0.95)	32,047	90,889	122,936	34.7	7.70
<b>Nonresidential Rates:</b>										
2	Rate 4 - General Gas Service	304,746	121,463	31,624	10.38	(27,248)	28,422	1,174	1.0	7.70
3	Rate 5 - Seasonal Use Service	562	189	71	12.55	(63)	52	(11)	(5.8)	7.70
4	Rate 6 - Large General Service	112	49	21	18.87	(20)	10	(10)	(20.0)	7.70
5	Rate 7 - Large-Volume Service	0	0	0	0.00	0	0	0	0.0	0.00
6	Rate 17/19 - Contract Service	32,088	9,234	1,808	5.63	N/A	N/A	N/A	0.0	5.63
7	Rate 74 - General Transportation	147,613	42,744	7,689	5.21	(4,965)	13,767	8,801	20.6	7.70
8	Rate 75 - Seasonal Use Transportation	1,610	147	(170)	(10.53)	219	150	370	251.4	7.70
9	Rate 76 - Large General Transportation	41,237	10,498	1,445	3.50	(629)	3,846	3,217	30.6	7.70
10	Rate 77 - Large Volume Transportation	33,103	7,034	81	0.25	660	3,087	3,747	53.3	7.70
11	Subtotal - Nonresidential	561,072	191,358	42,569	7.59	(32,047)	49,335	17,288	9.0	7.58
12	<b>Subtotal - Residential &amp; Nonresidential</b>	<u>1,535,621</u>	<u>545,360</u>	<u>33,264</u>	2.17	<u>0</u>	<u>140,224</u>	<u>140,224</u>	<u>44</u>	
13	<b>Total -- All Rates &amp; Riders</b>		1,920	1,920		0	62	62	3.2	
14	<b>Total -- All Rates</b>	<u>\$ 1,535,621</u>	<u>\$ 547,280</u>	<u>\$ 35,184</u>	2.29 %	<u>\$ -</u>	<u>\$ 140,286</u>	<u>\$ 140,286</u>	<u>25.6</u>	7.79 %

1/ Revenue adjustments to establish a uniform rate return among rate classes based on a composite of current income taxes at

7.3402 %

2/ Proposed revenue increases, with uniform rate of return for all rate classes, except Rate 17.

Rates of return assume a composite income tax rate for new or incremental return amounts, as follows:

39.7450 %

3/ From Schedule C, Col. (J)

4/ No rate change proposed for Rate 17/19 -- negotiated rates.

Nicor Gas Exhibit 15.1  
Schedule C  
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Northern Illinois Gas Company  
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2009 Test Year

**RATES OF RETURN BY RATE CLASS BASED ON PROPOSED RATES**

(Dollars in Thousands)

Line No.	Description (A)	Rate Base Amounts ECOSS 1/ (B)	Proposed Base Rate Revenues 2/ (C)	Operating Expenses				Total Expenses (D thru G) (H)	Operating Income (Col. C-H) (I)	Rates of Return (Col. I/B) (J)
				O. & M. Expenses ECOSS 1/ (D)	Depr. & Amortiz'n ECOSS 1/ (E)	Taxes				
						Other Than Income 1/ (F)	Income Taxes 3/ (G)			
<b>Residential Rates:</b>										
1	Rate 1 - Residential	974,549	476,938	242,036	114,707	7,301	37,846	401,891	75,047	7.70
<b>Nonresidential Rates:</b>										
2	Rate 4 - General Gas Service	304,746	122,637	47,690	37,317	2,327	11,835	99,169	23,468	7.70
3	Rate 5 - Seasonal Use Service	562	178	65	44	4	22	135	43	7.70
4	Rate 6 - Large General Service	112	39	14	12	1	4	31	9	7.70
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0	0	0	0.00
6	Rate 17/19 - Contract Service	32,088	9,234	3,693	3,337	253	143	7,426	1,808	5.63
7	Rate 74 - General Transportation	147,613	51,545	17,208	16,139	1,098	5,733	40,178	11,367	7.70
8	Rate 75 - Seasonal Use Transportation	1,610	517	181	138	11	63	393	124	7.70
9	Rate 76 - Large General Transportation	41,237	13,715	4,861	3,788	289	1,601	10,540	3,175	7.70
10	Rate 77 - Large Volume Transportation	33,103	10,781	3,798	2,917	231	1,286	8,232	2,549	7.70
11	Subtotal - Nonresidential	561,072	208,646	77,510	63,693	4,214	20,686	166,103	42,543	7.58
12	<b>Subtotal - Residential &amp; Nonresidential</b>	<b>1,535,621</b>	<b>685,584</b>	<b>319,546</b>	<b>178,400</b>	<b>11,515</b>	<b>58,533</b>	<b>567,994</b>	<b>117,590</b>	
13	<b>Total -- All Rates &amp; Riders</b>		1,982						1,982	
14	<b>Total -- All Rates</b>	<b>\$ 1,535,621</b>	<b>\$ 687,566</b>	<b>\$ 319,546</b>	<b>\$ 178,400</b>	<b>\$ 11,515</b>	<b>\$ 58,533</b>	<b>\$ 567,994</b>	<b>\$ 119,572</b>	7.79

1/ From ECOSS Summary, Schedule F

2/ From Schedule J, Base Rate Revenues

3/ Income taxes from Schedule K were allocated according to operating income before income taxes.

Northern Illinois Gas Company  
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Nicor Gas Exhibit 15.1  
Schedule D  
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**REVENUE REQUIREMENTS BY COST CLASSIFICATION -- PROPOSED RATES**

(Dollars in Thousands)

Line No.	Description (A)	Overall Revenue Requirements (Source: Schedule F)					Total Amount (G)
		Allocated by Component			Directly Assigned		
		Customer Costs (B)	Demand Costs (C) <sup>1/</sup>	Volume Costs (D)	Rt 17/19 Costs (E)	Distribution Mains (F)	
<b>Residential Rates:</b>							
1	Rate 1 - Residential	256,230	77,499	27,941	0	115,269	476,938
<b>Nonresidential Rates:</b>							
2	Rate 4 - General Gas Service	61,992	26,941	10,607	0	23,098	122,637
3	Rate 5 - Seasonal Use Service	14	41	55	0	67	178
4	Rate 6 - Large General Service	11	15	13	0	1	39
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0
6	Rate 17/19 - Contract Service	350	3,282	3,895	2,743	729	11,000
7	Rate 74 - General Transportation	17,492	13,541	7,361	0	13,151	51,545
8	Rate 75 - Seasonal Use Transportation	74	150	47	0	246	517
9	Rate 76 - Large General Transportation	1,860	5,150	4,176	0	2,529	13,715
10	Rate 77 - Large Volume Transportation	505	4,529	4,307	0	1,441	10,781
11	Subtotal - Nonresidential	82,297	53,649	30,460	2,743	41,263	210,412
12	<b>Total - Residential &amp; Nonresidential</b>	<b>\$ 338,527</b>	<b>\$ 131,147</b>	<b>\$ 58,401</b>	<b>\$ 2,743</b>	<b>\$ 156,532</b>	<b>\$ 687,350</b>

<sup>1/</sup> Including revenue requirements associated with top gas inventory allocated to sales service rates according to peak day demands.

Northern Illinois Gas Company  
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Schedule E  
Page 1 of 3**STORAGE REVENUE REQUIREMENTS AT PROPOSED OPERATING INCOME**

(Dollars in Thousands)

Line No.	Description (A)	Storage Revenue Requirements				Total (w/o Top Gas Amounts) (F)
		Storage Revenue Requirement w/ Top Gas O & M, Depr. & TOI (B)	Return & Inc. Taxes (C) 3/	Total (D)	Amount (Due to Top Gas) (E) 4/	
<b>Residential Rates:</b>						
1	Rate 1 - Residential	31,587	22,325	53,912	8,402	45,510
<b>Nonresidential Rates:</b>						
2	Rate 4 - General Gas Service	11,106	7,850	18,956	2,691	16,264
3	Rate 5 - Seasonal Use Service	24	17	41	0	41
4	Rate 6 - Large General Service	7	5	12	0	12
5	Rate 7 - Large-Volume Service	0	0	0	0	0
6	Rate 17/19 - Contract Service	0	0	0	0	0
7	Rate 74 - General Transportation	6,323	4,469	10,793	0	10,793
8	Rate 75 - Seasonal Use Transportation	87	62	149	0	149
9	Rate 76 - Large General Transportation	2,405	1,700	4,105	0	4,105
10	Rate 77 - Large Volume Transportation	2,115	1,495	3,610	0	3,610
11	Total - Nonresidential	22,067	15,597	37,664	2,691	34,973
12	<b>Total -- All Rates ex Rate 17 /19</b>	<u>2/ \$ 53,654</u>	<u>\$ 37,922</u>	<u>\$ 91,576</u>	<u>\$ 11,093</u>	<u>\$ 80,483</u>
13	Storage Rate Base (w Top Gas)		<u>\$326,962</u>	1/		
14	Top Gas Portion of Storage Rate Base				<u>\$ 95,645</u>	
15	Proposed Overall Rate of Return (Schedule C)		11.60%		11.60%	
16	<b>Rate 17/19 -- Contract Service</b>	<u>\$ 1,802</u>	<u>\$ 901</u>	<u>\$ 2,703</u>	<u>\$ -</u>	<u>\$ 2,703</u>
17	<b>Total -- All Rates</b>	<u>\$ 55,457</u>	<u>\$ 38,823</u>	<u>\$ 94,279</u>	<u>\$ 11,093</u>	<u>\$ 83,186</u>

1/ Excludes Rate 17/19 Rate Base

2/ Allocated to rate classes on firm demand sourced from Col.(F), Schedule L)

3/ The total at line 12 is rate base at line 13 times return at line 15.

4/ The total at line 12 is Top Gas at line 14 times return at line 15.













Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

	Account No.	Per Books	CWIP	Adjust- ments	Adjusted Total	Factor	Classification by Component					
							Description (A)	(B)	(C)	(D)	(E)	(F)
41	<b>Distribution Plant:</b>											
42	Land in Fee - Distribution Stations	374.1	476	0	476	6-DEM & VOL	0	366	110	0	0	
43	Land in Fee - Distribution Mains	374.4	0	0	0	1-NONE	0	0	0	0	0	
44	Structures and Improvements -											
45	Distribution Stations	375	2,145	0	2,145	6-DEM & VOL	0	1,649	496	0	0	
46	Mains - Distribution	376	1,587,597	3,941	1,591,538	5-MDM & VOL	0	0	367,964	0	1,223,574	
47	Measuring and Regulating Equipment -											
48	Distribution Stations	378.1	8,194	0	8,194	6-DEM & VOL	0	6,300	1,894	0	0	
49	Measuring and Regulating Equipment -											
50	Distribution Mains	378.2	60,261	0	60,261	6-DEM & VOL	0	46,329	13,932	0	0	
51	Services	380	954,364	506	954,870	3-CUS	954,870	0	0	0	0	
52	Meters	381	174,981	0	174,981	3-CUS	174,981	0	0	0	0	
53	Meter Installations	382	153,752	0	153,752	3-CUS	153,752	0	0	0	0	
54	House Reg. and Reg. Installations	383	167,420	0	167,420	3-CUS	167,420	0	0	0	0	
55	Industrial Meas. and Reg. Equipment	385	23,763	0	23,763	3-CUS	23,763	0	0	0	0	
56	Other Property on Customers' Premises	386	<u>1,471</u>	<u>0</u>	<u>1,471</u>	3-CUS	1,471	0	0	0	0	
57												
58	Total Distribution Plant		<u>3,134,424</u>	<u>4,447</u>	<u>0</u>	<u>3,138,871</u>	<u>1,476,257</u>	<u>54,643</u>	<u>384,396</u>	<u>0</u>	<u>1,223,574</u>	
59												
60	<b>General Plant:</b>											
61	Land and Land Rights	389	10,128	2,658	12,786	16-LABOR	7,132	1,152	1,184	16	3,301	
62	Structures and Improvements	390	98,949	926	99,875	16-LABOR	55,708	9,000	9,252	126	25,789	
63	Office Furniture and Equipment	391.1	12,293	0	12,293	16-LABOR	6,857	1,108	1,139	15	3,174	
64	Computer Equipment	391.2	43,272	282	43,554	16-LABOR	24,293	3,925	4,035	55	11,246	
65	Transportation Equipment	392	75,106	1,966	77,072	16-LABOR	42,989	6,945	7,140	97	19,901	
66	Stores Equipment	393	0	0	0	1-NONE	0	0	0	0	0	
67	Tools, Shop and Garage Equipment	394	24,425	0	24,425	16-LABOR	13,624	2,201	2,263	31	6,307	
68	Laboratory Equipment	395	0	0	0	1-NONE	0	0	0	0	0	
69	Communication Equipment	397	4,801	0	4,801	16-LABOR	2,678	433	445	6	1,240	
70	Miscellaneous Equipment	398	<u>0</u>	<u>0</u>	<u>0</u>	1-NONE	0	0	0	0	0	
71												
72	Total General Plant		<u>268,974</u>	<u>5,832</u>	<u>0</u>	<u>274,806</u>	<u>153,279</u>	<u>24,765</u>	<u>25,458</u>	<u>346</u>	<u>70,958</u>	
73												
74	<b>Total Gas Utility Plant</b>		<u>4,462,972</u>	<u>17,578</u>	<u>0</u>	<u>4,480,550</u>	<u>1,688,624</u>	<u>946,386</u>	<u>503,768</u>	<u>19,886</u>	<u>1,321,886</u>	
75												











Classification and Allocation of Costs

Northern Illinois Gas Company  
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2009 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component				
							Customer (H)	Demand (I)	Volume (J)	Other (K)	Dist. Mains (L)
76	<b>Accumulated Reserve for Depreciation</b>										
77											
78	<b>Intangible Plant:</b>										
79	Organization	301	0		\$0	1-NONE	0	0	0	0	0
80	Miscellaneous	303	<u>(81,711)</u>		<u>(81,711)</u>	16-LABOR	(45,576)	(7,364)	(7,570)	(103)	(21,099)
81											
82	Total Intangible Plant		<u>(81,711)</u>	<u>0</u>	<u>0</u>		<u>(45,576)</u>	<u>(7,364)</u>	<u>(7,570)</u>	<u>(103)</u>	<u>(21,099)</u>
83											
84	<b>Mftured Gas Production Plant:</b>										
85	Total Manuafactured Gas Plant	304-311	<u>0</u>		<u>0</u>	1-NONE	0	0	0	0	0
86											
87	<b>Underground Storage Plant:</b>										
88	Land	350.1	0		0	1-NONE	0	0	0	0	0
89	Rights-of-way	350.2	0		0	1-NONE	0	0	0	0	0
90	Structures and Improvements	351	(12,181)		(12,181)	7-UGSTOR	0	(11,785)	0	(396)	0
91	Wells	352	(76,512)		(76,512)	7-UGSTOR	0	(74,026)	0	(2,486)	0
92	Storage Leaseholds and Rights	352.1	(8,252)		(8,252)	7-UGSTOR	0	(7,984)	0	(268)	0
93	Reservoirs	352.2	0		0	1-NONE	0	0	0	0	0
94	Non-recoverable base gas	352.3	(115,602)		(115,602)	7-UGSTOR	0	(111,845)	0	(3,757)	0
95	Lines	353	(16,922)		(16,922)	7-UGSTOR	0	(16,372)	0	(550)	0
96	Compressor Station Equipment	354	(57,875)		(57,875)	7-UGSTOR	0	(55,994)	0	(1,881)	0
97	Measuring and Reg. Equipment	355	(1,848)		(1,848)	7-UGSTOR	0	(1,788)	0	(60)	0
98	Purification Equipment	356	(30,533)		(30,533)	7-UGSTOR	0	(29,541)	0	(992)	0
99	Other Equipment	357	(740)		(740)	7-UGSTOR	0	(716)	0	(24)	0
100	Recoverable base gas	117	<u>0</u>		<u>0</u>	1-NONE	0	0	0	0	0
101											
102	Total Underground Storage Plant	350-357	<u>(320,465)</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>(310,051)</u>	<u>0</u>	<u>(10,414)</u>	<u>0</u>
103											
104	<b>Transmission Plant:</b>										
105	Land in Fee - Transmission Stations	374.5	0		0	1-NONE	0	0	0	0	0
106	Land in Fee - Transmission Mains	374.6	0		0	1-NONE	0	0	0	0	0
107	Land Rights - Transmission Mains	374.7	(9,378)		(9,378)	6-DEM & VOL	0	(7,210)	(2,168)	0	0
108	Land Rights - Transmission Stations	374.8	(32)		(32)	6-DEM & VOL	0	(25)	(7)	0	0
109	Structures and Improvements	375.1	(102)		(102)	6-DEM & VOL	0	(78)	(24)	0	0
110	Mains - Transmission	376.1	(223,759)		(223,759)	6-DEM & VOL	0	(172,026)	(51,733)	0	0
111	Measuring and Regulating Equipment -										
112	Transmission Stations	378.3	(48,319)		(48,319)	6-DEM & VOL	0	(37,148)	(11,171)	0	0
113	Measuring and Regulating Equipment -										
114	Transmission Mains	378.4	<u>0</u>		<u>0</u>	1-NONE	0	0	0	0	0
115											
116	Total Transmission Plant		(281,590)	0	0		0	(216,486)	(65,104)	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
76 <b>Accumulated Reserve for Depreciation</b>											
77											
78 <b>Intangible Plant:</b>											
79     Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
80     Miscellaneous	43-LABOR	(36,182)	(4,147)	(3,599)	0	(15,537)	(6,549)	(1,458)	(1,372)	0	(3,113)
81											
82     Total Intangible Plant	Subtotal	(36,182)	(4,147)	(3,599)	0	(15,537)	(6,549)	(1,458)	(1,372)	0	(3,113)
83											
84 <b>Mftured Gas Production Plant:</b>											
85     Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 <b>Underground Storage Plant:</b>											
88     Land	30-NONE	0	0	0	0	0	0	0	0	0	0
89     Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
90     Structures and Improvements	34-UG-DEM	0	(6,938)	0	0	0	0	(2,439)	0	0	0
91     Wells	34-UG-DEM	0	(43,580)	0	0	0	0	(15,323)	0	0	0
92     Storage Leaseholds and Rights	34-UG-DEM	0	(4,700)	0	0	0	0	(1,653)	0	0	0
93     Reservoirs	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
94     Non-recoverable base gas	34-UG-DEM	0	(65,845)	0	0	0	0	(23,151)	0	0	0
95     Lines	34-UG-DEM	0	(9,639)	0	0	0	0	(3,389)	0	0	0
96     Compressor Station Equipment	34-UG-DEM	0	(32,965)	0	0	0	0	(11,590)	0	0	0
97     Measuring and Reg. Equipment	34-UG-DEM	0	(1,053)	0	0	0	0	(370)	0	0	0
98     Purification Equipment	34-UG-DEM	0	(17,391)	0	0	0	0	(6,115)	0	0	0
99     Other Equipment	34-UG-DEM	0	(421)	0	0	0	0	(148)	0	0	0
100     Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
101											
102     Total Underground Storage Plant		<u>0</u>	<u>(182,532)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(64,178)</u>	<u>0</u>	<u>0</u>	<u>0</u>
103											
104 <b>Transmission Plant:</b>											
105     Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
106     Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
107     Land Rights - Transmission Mains	35-D-TOT&V	0	(3,772)	(1,031)	0	0	0	(1,326)	(393)	0	0
108     Land Rights - Transmission Stations	35-D-TOT&V	0	(13)	(4)	0	0	0	(5)	(1)	0	0
109     Structures and Improvements	35-D-TOT&V	0	(41)	(11)	0	0	0	(14)	(4)	0	0
110     Mains - Transmission	35-D-TOT&V	0	(90,003)	(24,595)	0	0	0	(31,643)	(9,379)	0	0
111     Measuring and Regulating Equipment -											
112         Transmission Stations	35-D-TOT&V	0	(19,436)	(5,311)	0	0	0	(6,833)	(2,025)	0	0
113     Measuring and Regulating Equipment -											
114         Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
115											
116     Total Transmission Plant	Subtotal	0	(113,265)	(30,952)	0	0	0	(39,821)	(11,803)	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
76 <b>Accumulated Reserve for Depreciation</b>											
77											
78 <b>Intangible Plant:</b>											
79     Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
80     Miscellaneous	43-LABOR	(3)	(2)	(7)	0	(9)	(2)	(1)	(2)	0	(0)
81											
82     Total Intangible Plant	Subtotal	(3)	(2)	(7)	0	(9)	(2)	(1)	(2)	0	(0)
83											
84 <b>Mftured Gas Production Plant:</b>											
85     Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 <b>Underground Storage Plant:</b>											
88     Land	30-NONE	0	0	0	0	0	0	0	0	0	0
89     Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
90     Structures and Improvements	34-UG-DEM	0	(5)	0	0	0	(1)	0	0	0	0
91     Wells	34-UG-DEM	0	(33)	0	0	0	(9)	0	0	0	0
92     Storage Leaseholds and Rights	34-UG-DEM	0	(4)	0	0	0	(1)	0	0	0	0
93     Reservoirs	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
94     Non-recoverable base gas	34-UG-DEM	0	(50)	0	0	0	(14)	0	0	0	0
95     Lines	34-UG-DEM	0	(7)	0	0	0	(2)	0	0	0	0
96     Compressor Station Equipment	34-UG-DEM	0	(25)	0	0	0	(7)	0	0	0	0
97     Measuring and Reg. Equipment	34-UG-DEM	0	(1)	0	0	0	(0)	0	0	0	0
98     Purification Equipment	34-UG-DEM	0	(13)	0	0	0	(4)	0	0	0	0
99     Other Equipment	34-UG-DEM	0	(0)	0	0	0	(0)	0	0	0	0
100     Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
101											
102     Total Underground Storage Plant		0	(137)	0	0	0	(39)	0	0	0	0
103											
104 <b>Transmission Plant:</b>											
105     Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
106     Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
107     Land Rights - Transmission Mains	35-D-TOT&V	0	0	(2)	0	0	(1)	(0)	0	0	0
108     Land Rights - Transmission Stations	35-D-TOT&V	0	0	(0)	0	0	(0)	(0)	0	0	0
109     Structures and Improvements	35-D-TOT&V	0	0	(0)	0	0	(0)	(0)	0	0	0
110     Mains - Transmission	35-D-TOT&V	0	0	(50)	0	0	(19)	(11)	0	0	0
111     Measuring and Regulating Equipment -											
112         Transmission Stations	35-D-TOT&V	0	0	(11)	0	0	(4)	(2)	0	0	0
113     Measuring and Regulating Equipment -											
114         Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
115											
116     Total Transmission Plant	Subtotal	0	0	(62)	0	0	(24)	(14)	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
76 <b>Accumulated Reserve for Depreciation</b>											
77											
78 <b>Intangible Plant:</b>											
79     Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
80     Miscellaneous	43-LABOR	0	0	0	0	0	(40)	(325)	(510)	(103)	(98)
81											
82     Total Intangible Plant	Subtotal	0	0	0	0	0	(40)	(325)	(510)	(103)	(98)
83											
84 <b>Mftured Gas Production Plant:</b>											
85     Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 <b>Underground Storage Plant:</b>											
88     Land	30-NONE	0	0	0	0	0	0	0	0	0	0
89     Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
90     Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	0	(396)	0
91     Wells	34-UG-DEM	0	0	0	0	0	0	0	0	(2,486)	0
92     Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	0	(268)	0
93     Reservoirs	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
94     Non-recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	0	(3,757)	0
95     Lines	34-UG-DEM	0	0	0	0	0	0	0	0	(550)	0
96     Compressor Station Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	(1,881)	0
97     Measuring and Reg. Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	(60)	0
98     Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	(992)	0
99     Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	(24)	0
100     Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
101											
102     Total Underground Storage Plant		0	0	0	0	0	0	0	0	(10,414)	0
103											
104 <b>Transmission Plant:</b>											
105     Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
106     Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
107     Land Rights - Transmission Mains	35-D-TOT&V	0	0	0	0	0	0	(819)	(146)	0	0
108     Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	(3)	(0)	0	0
109     Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	(9)	(2)	0	0
110     Mains - Transmission	35-D-TOT&V	0	0	0	0	0	0	(19,545)	(3,484)	0	0
111     Measuring and Regulating Equipment -											
112         Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	(4,221)	(752)	0	0
113     Measuring and Regulating Equipment -											
114         Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
115											
116     Total Transmission Plant	Subtotal	0	0	0	0	0	0	(24,596)	(4,385)	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
76 <b>Accumulated Reserve for Depreciation</b>											
77											
78 <b>Intangible Plant:</b>											
79     Organization	30-NONE	0	0	0	0	0	0	0	0	0	
80     Miscellaneous	43-LABOR	(2,417)	(829)	(963)	0	(1,773)	(10)	(8)	(6)	0	(33)
81											
82     Total Intangible Plant	Subtotal	(2,417)	(829)	(963)	0	(1,773)	(10)	(8)	(6)	0	(33)
83											
84 <b>Mftured Gas Production Plant:</b>											
85     Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 <b>Underground Storage Plant:</b>											
88     Land	30-NONE	0	0	0	0	0	0	0	0	0	0
89     Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
90     Structures and Improvements	34-UG-DEM	0	(1,389)	0	0	0	0	(19)	0	0	0
91     Wells	34-UG-DEM	0	(8,724)	0	0	0	0	(120)	0	0	0
92     Storage Leaseholds and Rights	34-UG-DEM	0	(941)	0	0	0	0	(13)	0	0	0
93     Reservoirs	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
94     Non-recoverable base gas	34-UG-DEM	0	(13,181)	0	0	0	0	(182)	0	0	0
95     Lines	34-UG-DEM	0	(1,930)	0	0	0	0	(27)	0	0	0
96     Compressor Station Equipment	34-UG-DEM	0	(6,599)	0	0	0	0	(91)	0	0	0
97     Measuring and Reg. Equipment	34-UG-DEM	0	(211)	0	0	0	0	(3)	0	0	0
98     Purification Equipment	34-UG-DEM	0	(3,481)	0	0	0	0	(48)	0	0	0
99     Other Equipment	34-UG-DEM	0	(84)	0	0	0	0	(1)	0	0	0
100     Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
101											
102     Total Underground Storage Plant		<u>0</u>	<u>(36,541)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(504)</u>	<u>0</u>	<u>0</u>	<u>0</u>
103											
104 <b>Transmission Plant:</b>											
105     Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
106     Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
107     Land Rights - Transmission Mains	35-D-TOT&V	0	(753)	(276)	0	0	0	0	(2)	0	0
108     Land Rights - Transmission Stations	35-D-TOT&V	0	(3)	(1)	0	0	0	0	(0)	0	0
109     Structures and Improvements	35-D-TOT&V	0	(8)	(3)	0	0	0	0	(0)	0	0
110     Mains - Transmission	35-D-TOT&V	0	(17,970)	(6,584)	0	0	0	0	(42)	0	0
111     Measuring and Regulating Equipment -											
112         Transmission Stations	35-D-TOT&V	0	(3,881)	(1,422)	0	0	0	0	(9)	0	0
113     Measuring and Regulating Equipment -											
114         Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
115											
116     Total Transmission Plant	Subtotal	0	(22,615)	(8,286)	0	0	0	0	(53)	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
76 <b>Accumulated Reserve for Depreciation</b>											
77											
78 <b>Intangible Plant:</b>											
79     Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
80     Miscellaneous	43-LABOR	(310)	(315)	(547)	0	(341)	(63)	(277)	(564)	0	(194)
81											
82     Total Intangible Plant	Subtotal	(310)	(315)	(547)	0	(341)	(63)	(277)	(564)	0	(194)
83											
84 <b>Mftured Gas Production Plant:</b>											
85     Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 <b>Underground Storage Plant:</b>											
88     Land	30-NONE	0	0	0	0	0	0	0	0	0	0
89     Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
90     Structures and Improvements	34-UG-DEM	0	(528)	0	0	0	(465)	0	0	0	0
91     Wells	34-UG-DEM	0	(3,318)	0	0	0	(2,918)	0	0	0	0
92     Storage Leaseholds and Rights	34-UG-DEM	0	(358)	0	0	0	(315)	0	0	0	0
93     Reservoirs	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
94     Non-recoverable base gas	34-UG-DEM	0	(5,013)	0	0	0	(4,409)	0	0	0	0
95     Lines	34-UG-DEM	0	(734)	0	0	0	(645)	0	0	0	0
96     Compressor Station Equipment	34-UG-DEM	0	(2,510)	0	0	0	(2,207)	0	0	0	0
97     Measuring and Reg. Equipment	34-UG-DEM	0	(80)	0	0	0	(70)	0	0	0	0
98     Purification Equipment	34-UG-DEM	0	(1,324)	0	0	0	(1,164)	0	0	0	0
99     Other Equipment	34-UG-DEM	0	(32)	0	0	0	(28)	0	0	0	0
100     Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
101											
102     Total Underground Storage Plant		0	(13,897)	0	0	0	(12,222)	0	0	0	0
103											
104 <b>Transmission Plant:</b>											
105     Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
106     Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
107     Land Rights - Transmission Mains	35-D-TOT&V	0	(286)	(157)	0	0	(252)	(161)	0	0	0
108     Land Rights - Transmission Stations	35-D-TOT&V	0	(1)	(1)	0	0	(1)	(1)	0	0	0
109     Structures and Improvements	35-D-TOT&V	0	(3)	(2)	0	0	(3)	(2)	0	0	0
110     Mains - Transmission	35-D-TOT&V	0	(6,835)	(3,735)	0	0	(6,011)	(3,852)	0	0	0
111     Measuring and Regulating Equipment -											
112         Transmission Stations	35-D-TOT&V	0	(1,476)	(807)	0	0	(1,298)	(832)	0	0	0
113     Measuring and Regulating Equipment -											
114         Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
115											
116     Total Transmission Plant	Subtotal	0	(8,601)	(4,701)	0	0	(7,564)	(4,848)	0	0	0













Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component				
							Customer	Demand	Volume	Other	Dist. Mains
							(H)	(I)	(J)	(K)	(L)
153 <b>Net Plant in Service</b>											
154											
155 <b>Intangible Plant:</b>											
156 Organization	301	\$0	\$0	\$0	\$0	x By Addition	0	0	0	0	0
157 Miscellaneous	303	<u>\$23,428</u>	<u>\$796</u>	<u>\$0</u>	<u>\$24,224</u>	By Addition	13,512	2,183	2,244	31	6,255
158											
159 Total Intangible Plant		\$23,428	\$796	\$0	<u>\$24,224</u>		\$13,512	\$2,183	\$2,244	\$31	\$6,255
160											
161 <b>Mftured Gas Production Plant:</b>											
162 Total Manufactured Gas Plant	304-311	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	x By Addition	0	0	0	0	0
163											
164 <b>Underground Storage Plant:</b>											
165 Land		\$2,545			\$2,545	x By Addition	0	2,462	0	83	0
166 Rights-of-way		0			0	x By Addition	0	0	0	0	0
167 Structures and Improvements		4,275			4,275	By Addition	0	4,136	0	139	0
168 Wells		9,088			9,088	By Addition	0	8,793	0	295	0
169 Storage Leaseholds and Rights		1,103			1,103	By Addition	0	1,067	0	36	0
170 Reservoirs		0			0	x By Addition	0	0	0	0	0
171 Non-recoverable base gas		56,216			56,216	By Addition	0	54,389	0	1,827	0
172 Lines		30,252			30,252	By Addition	0	29,269	0	983	0
173 Compressor Station Equipment		89,572			95,980	By Addition	0	92,861	0	3,119	0
174 Measuring and Reg. Equipment		3,129			3,129	By Addition	0	3,027	0	102	0
175 Purification Equipment		21,967			22,062	By Addition	0	21,345	0	717	0
176 Other Equipment		1,649			1,649	By Addition	0	1,595	0	54	0
177 Recoverable base gas		<u>50,418</u>			<u>50,418</u>	x By Addition	0	48,780	0	1,638	0
178											
179 Total Underground Storage Plant	350-357	<u>\$270,214</u>	<u>\$0</u>	<u>\$0</u>	<u>\$276,717</u>		<u>\$0</u>	<u>\$267,725</u>	<u>\$0</u>	<u>\$8,992</u>	<u>\$0</u>
180											
181 <b>Transmission Plant:</b>											
182 Land in Fee - Transmission Stations	374.5	\$565	\$0	\$0	\$565	x By Addition	0	434	131	0	0
183 Land in Fee - Transmission Mains	374.6	2,899	0	0	2,899	x By Addition	0	2,229	670	0	0
184 Land Rights - Transmission Mains	374.7	9,889	0	0	9,889	By Addition	0	7,603	2,286	0	0
185 Land Rights - Transmission Stations	374.8	176	0	0	176	By Addition	0	135	41	0	0
186 Structures and Improvements	375.1	2	0	0	2	By Addition	0	2	0	0	0
187 Mains - Transmission	376.1	35,784	0	0	35,784	By Addition	0	27,511	8,273	0	0
188 Measuring and Regulating Equipment - Transmission Stations	378.3	32,851	0	0	32,851	By Addition	0	25,256	7,595	0	0
189 Measuring and Regulating Equipment - Transmission Mains	378.4	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	x By Addition	0	0	0	0	0
190											
191											
192											
193 Total Transmission Plant		\$82,166	\$0	\$0	\$82,166		\$0	\$63,169	\$18,997	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
153 <b>Net Plant in Service</b>											
154											
155 <b>Intangible Plant:</b>											
156 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
157 Miscellaneous	43-LABOR	10,726	1,229	1,067	0	4,606	1,942	432	407	0	923
158											
159 Total Intangible Plant	Subtotal	\$10,726	\$1,229	\$1,067	\$0	\$4,606	\$1,942	\$432	\$407	\$0	\$923
160											
161 <b>Mftured Gas Production Plant:</b>											
162 Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
163											
164 <b>Underground Storage Plant:</b>											
165 Land	34-UG-DEM	0	1,450	0	0	0	0	510	0	0	0
166 Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
167 Structures and Improvements	34-UG-DEM	0	2,435	0	0	0	0	856	0	0	0
168 Wells	34-UG-DEM	0	5,176	0	0	0	0	1,820	0	0	0
169 Storage Leaseholds and Rights	34-UG-DEM	0	628	0	0	0	0	221	0	0	0
170 Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
171 Non-recoverable base gas	34-UG-DEM	0	32,020	0	0	0	0	11,258	0	0	0
172 Lines	34-UG-DEM	0	17,231	0	0	0	0	6,058	0	0	0
173 Compressor Station Equipment	34-UG-DEM	0	54,669	0	0	0	0	19,222	0	0	0
174 Measuring and Reg. Equipment	34-UG-DEM	0	1,782	0	0	0	0	627	0	0	0
175 Purification Equipment	34-UG-DEM	0	12,566	0	0	0	0	4,418	0	0	0
176 Other Equipment	34-UG-DEM	0	939	0	0	0	0	330	0	0	0
177 Recoverable base gas	34-UG-DEM	0	28,717	0	0	0	0	10,097	0	0	0
178											
179 Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$157,614</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$55,417</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
180											
181 <b>Transmission Plant:</b>											
182 Land in Fee - Transmission Stations	35-D-TOT&V	0	227	62	0	0	0	80	24	0	0
183 Land in Fee - Transmission Mains	35-D-TOT&V	0	1,166	319	0	0	0	410	122	0	0
184 Land Rights - Transmission Mains	35-D-TOT&V	0	3,978	1,087	0	0	0	1,398	414	0	0
185 Land Rights - Transmission Stations	35-D-TOT&V	0	71	19	0	0	0	25	7	0	0
186 Structures and Improvements	35-D-TOT&V	0	1	0	0	0	0	0	0	0	0
187 Mains - Transmission	35-D-TOT&V	0	14,394	3,933	0	0	0	5,060	1,500	0	0
188 Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	13,214	3,611	0	0	0	4,646	1,377	0	0
189 Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
190											
191											
192											
193 Total Transmission Plant	Subtotal	\$0	\$33,050	\$9,032	\$0	\$0	\$0	\$11,620	\$3,444	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
153 <b>Net Plant in Service</b>											
154											
155 <b>Intangible Plant:</b>											
156 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
157 Miscellaneous	43-LABOR	1	1	2	0	3	0	0	0	0	0
158											
159 Total Intangible Plant	Subtotal	\$1	\$1	\$2	\$0	\$3	\$0	\$0	\$0	\$0	\$0
160											
161 <b>Mftured Gas Production Plant:</b>											
162 Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
163											
164 <b>Underground Storage Plant:</b>											
165 Land	34-UG-DEM	0	1	0	0	0	0	0	0	0	0
166 Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
167 Structures and Improvements	34-UG-DEM	0	2	0	0	0	0	1	0	0	0
168 Wells	34-UG-DEM	0	4	0	0	0	0	1	0	0	0
169 Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
170 Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
171 Non-recoverable base gas	34-UG-DEM	0	24	0	0	0	0	7	0	0	0
172 Lines	34-UG-DEM	0	13	0	0	0	0	4	0	0	0
173 Compressor Station Equipment	34-UG-DEM	0	41	0	0	0	0	12	0	0	0
174 Measuring and Reg. Equipment	34-UG-DEM	0	1	0	0	0	0	0	0	0	0
175 Purification Equipment	34-UG-DEM	0	9	0	0	0	0	3	0	0	0
176 Other Equipment	34-UG-DEM	0	1	0	0	0	0	0	0	0	0
177 Recoverable base gas	34-UG-DEM	0	22	0	0	0	0	6	0	0	0
178											
179 Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$119</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$34</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
180											
181 <b>Transmission Plant:</b>											
182 Land in Fee - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
183 Land in Fee - Transmission Mains	35-D-TOT&V	0	0	1	0	0	0	0	0	0	0
184 Land Rights - Transmission Mains	35-D-TOT&V	0	0	2	0	0	0	1	1	0	0
185 Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
186 Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
187 Mains - Transmission	35-D-TOT&V	0	0	8	0	0	0	3	2	0	0
188 Measuring and Regulating Equipment -											
189 Transmission Stations	35-D-TOT&V	0	0	7	0	0	0	3	2	0	0
190 Measuring and Regulating Equipment -											
191 Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
192											
193 Total Transmission Plant	Subtotal	\$0	\$0	\$18	\$0	\$0	\$0	\$7	\$4	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
153 <b>Net Plant in Service</b>											
154											
155 <b>Intangible Plant:</b>											
156 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
157 Miscellaneous	43-LABOR	0	0	0	0	0	12	96	151	31	29
158											
159 Total Intangible Plant	Subtotal	\$0	\$0	\$0	\$0	\$0	\$12	\$96	\$151	\$31	\$29
160											
161 <b>Mftured Gas Production Plant:</b>											
162 Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
163											
164 <b>Underground Storage Plant:</b>											
165 Land	34-UG-DEM	0	0	0	0	0	0	0	0	83	0
166 Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
167 Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	0	139	0
168 Wells	34-UG-DEM	0	0	0	0	0	0	0	0	295	0
169 Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	0	36	0
170 Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
171 Non-recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	0	1,827	0
172 Lines	34-UG-DEM	0	0	0	0	0	0	0	0	983	0
173 Compressor Station Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	3,119	0
174 Measuring and Reg. Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	102	0
175 Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	717	0
176 Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	54	0
177 Recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	0	1,638	0
178											
179 Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,992</u>	<u>\$0</u>
180											
181 <b>Transmission Plant:</b>											
182 Land in Fee - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	49	9	0	0
183 Land in Fee - Transmission Mains	35-D-TOT&V	0	0	0	0	0	0	253	45	0	0
184 Land Rights - Transmission Mains	35-D-TOT&V	0	0	0	0	0	0	864	154	0	0
185 Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	15	3	0	0
186 Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
187 Mains - Transmission	35-D-TOT&V	0	0	0	0	0	0	3,126	557	0	0
188 Measuring and Regulating Equipment -											
189 Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	2,869	512	0	0
190 Measuring and Regulating Equipment -											
191 Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
192											
193 Total Transmission Plant	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$7,177	\$1,279	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
153 <b>Net Plant in Service</b>											
154											
155 <b>Intangible Plant:</b>											
156 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
157 Miscellaneous	43-LABOR	717	246	286	0	526	3	2	2	0	10
158											
159 Total Intangible Plant	Subtotal	\$717	\$246	\$286	\$0	\$526	\$3	\$2	\$2	\$0	\$10
160											
161 <b>Mftured Gas Production Plant:</b>											
162 Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
163											
164 <b>Underground Storage Plant:</b>											
165 Land	34-UG-DEM	0	290	0	0	0	0	4	0	0	0
166 Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
167 Structures and Improvements	34-UG-DEM	0	487	0	0	0	0	7	0	0	0
168 Wells	34-UG-DEM	0	1,036	0	0	0	0	14	0	0	0
169 Storage Leaseholds and Rights	34-UG-DEM	0	126	0	0	0	0	2	0	0	0
170 Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
171 Non-recoverable base gas	34-UG-DEM	0	6,410	0	0	0	0	88	0	0	0
172 Lines	34-UG-DEM	0	3,449	0	0	0	0	48	0	0	0
173 Compressor Station Equipment	34-UG-DEM	0	10,944	0	0	0	0	151	0	0	0
174 Measuring and Reg. Equipment	34-UG-DEM	0	357	0	0	0	0	5	0	0	0
175 Purification Equipment	34-UG-DEM	0	2,516	0	0	0	0	35	0	0	0
176 Other Equipment	34-UG-DEM	0	188	0	0	0	0	3	0	0	0
177 Recoverable base gas	34-UG-DEM	0	5,749	0	0	0	0	79	0	0	0
178											
179 Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$31,552</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$435</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
180											
181 <b>Transmission Plant:</b>											
182 Land in Fee - Transmission Stations	35-D-TOT&V	0	45	17	0	0	0	0	0	0	0
183 Land in Fee - Transmission Mains	35-D-TOT&V	0	233	85	0	0	0	0	1	0	0
184 Land Rights - Transmission Mains	35-D-TOT&V	0	794	291	0	0	0	0	2	0	0
185 Land Rights - Transmission Stations	35-D-TOT&V	0	14	5	0	0	0	0	0	0	0
186 Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
187 Mains - Transmission	35-D-TOT&V	0	2,874	1,053	0	0	0	0	7	0	0
188 Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	2,638	967	0	0	0	0	6	0	0
189 Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
190											
191											
192											
193 Total Transmission Plant	Subtotal	\$0	\$6,599	\$2,418	\$0	\$0	\$0	\$0	\$15	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
153 <b>Net Plant in Service</b>											
154											
155 <b>Intangible Plant:</b>											
156 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
157 Miscellaneous	43-LABOR	92	94	162	0	101	19	82	167	0	58
158											
159 Total Intangible Plant	Subtotal	\$92	\$94	\$162	\$0	\$101	\$19	\$82	\$167	\$0	\$58
160											
161 <b>Mftured Gas Production Plant:</b>											
162 Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
163											
164 <b>Underground Storage Plant:</b>											
165 Land	34-UG-DEM	0	110	0	0	0	0	97	0	0	0
166 Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
167 Structures and Improvements	34-UG-DEM	0	185	0	0	0	0	163	0	0	0
168 Wells	34-UG-DEM	0	394	0	0	0	0	347	0	0	0
169 Storage Leaseholds and Rights	34-UG-DEM	0	48	0	0	0	0	42	0	0	0
170 Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
171 Non-recoverable base gas	34-UG-DEM	0	2,438	0	0	0	0	2,144	0	0	0
172 Lines	34-UG-DEM	0	1,312	0	0	0	0	1,154	0	0	0
173 Compressor Station Equipment	34-UG-DEM	0	4,162	0	0	0	0	3,660	0	0	0
174 Measuring and Reg. Equipment	34-UG-DEM	0	136	0	0	0	0	119	0	0	0
175 Purification Equipment	34-UG-DEM	0	957	0	0	0	0	841	0	0	0
176 Other Equipment	34-UG-DEM	0	72	0	0	0	0	63	0	0	0
177 Recoverable base gas	34-UG-DEM	0	2,186	0	0	0	0	1,923	0	0	0
178											
179 Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$12,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,553</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
180											
181 <b>Transmission Plant:</b>											
182 Land in Fee - Transmission Stations	35-D-TOT&V	0	17	9	0	0	0	15	10	0	0
183 Land in Fee - Transmission Mains	35-D-TOT&V	0	89	48	0	0	0	78	50	0	0
184 Land Rights - Transmission Mains	35-D-TOT&V	0	302	165	0	0	0	266	170	0	0
185 Land Rights - Transmission Stations	35-D-TOT&V	0	5	3	0	0	0	5	3	0	0
186 Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
187 Mains - Transmission	35-D-TOT&V	0	1,093	597	0	0	0	961	616	0	0
188 Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	1,003	548	0	0	0	882	566	0	0
189 Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
190											
191											
192											
193 Total Transmission Plant	Subtotal	\$0	\$2,510	\$1,372	\$0	\$0	\$0	\$2,207	\$1,415	\$0	\$0

























Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component				
							Customer (H)	Demand (I)	Volume (J)	Other (K)	Dist. Mains (L)
258	<b>O&amp;M Expenses</b>										
259	<b>Production Expenses</b>										
260	<b>Other Gas Supply Expenses:</b>										
261	Operation:										
262	Natural Gas City Gate Purchases	804/805.1	0	\$2,367	\$2,367	6-DEM & VOL	0	1,820	547	0	0
263	Purchased Gas Expenses	807	0		0	1-NONE	0	0	0	0	0
264	Gas Withdrawn From Storage (Dr)	808.1	0		0	1-NONE	0	0	0	0	0
265	Gas Delivered To Storage (Cr)	808.2	0		0	1-NONE	0	0	0	0	0
266	Other Gas Supply Expenses	812/813	0		0	1-NONE	0	0	0	0	0
267											
268	Total - Other Gas Supply Expenses		0	2,367	2,367		0	1,820	547	0	0
269											
270	Total - Production Expenses		0	2,367	2,367		0	1,820	547	0	0
271											
272	<b>Underground Storage Expenses</b>										
273	Operation:										
274	Supervision and Engineering	814	314		314	7-UGSTOR	0	304	0	10	0
275	Maps and records	815	0		0	1-NONE	0	0	0	0	0
276	Wells	816	561		561	7-UGSTOR	0	543	0	18	0
277	Lines	817	159		159	7-UGSTOR	0	154	0	5	0
278	Compressor Stations	818	1,583		1,583	7-UGSTOR	0	1,532	0	51	0
279	Compressor Stations Fuel and Power	819	9,915		9,915	7-UGSTOR	0	9,593	0	322	0
280	Measuring and Regulating Stations	820	239		239	7-UGSTOR	0	231	0	8	0
281	Purification	821	546		546	7-UGSTOR	0	528	0	18	0
282	Exploration and Development	822	0		0	1-NONE	0	0	0	0	0
283	Other Expenses	824	15,230		15,230	7-UGSTOR	0	14,735	0	495	0
284	Rents	826	4		4	7-UGSTOR	0	4	0	0	0
285											
286	Total Operation		28,551	0	28,551		0	27,623	0	928	0
287											
288	Maintenance:										
289	Supervision and Engineering	830	107		107	7-UGSTOR	0	104	0	3	0
290	Structures and Improvements	831	563		563	7-UGSTOR	0	545	0	18	0
291	Wells	832	1,058		1,058	7-UGSTOR	0	1,024	0	34	0
292	Lines	833	886		886	7-UGSTOR	0	857	0	29	0
293	Compressor Stations	834	1,042		1,042	7-UGSTOR	0	1,008	0	34	0
294	Measuring and Reg. Stations Equipment	835	0		0	1-NONE	0	0	0	0	0
295	Purification Equipment	836	421		421	7-UGSTOR	0	407	0	14	0
296	Other Equipment	837	161		161	7-UGSTOR	0	156	0	5	0
297											
298	Total Maintenance		4,238	0	4,238		0	4,100	0	138	0
299											
300	Total - Underground Storage Expenses		32,789	0	32,789		0	31,723	0	1,066	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
258 <b>O&amp;M Expenses</b>											
259 <b>Production Expenses</b>											
260 <b>Other Gas Supply Expenses:</b>											
261 Operation:											
262 Natural Gas City Gate Purchases	33-DSALES&V	0	1,378	430	0	0	0	441	117	0	0
263 Purchased Gas Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
264 Gas Withdrawn From Storage (Dr)	30-NONE	0	0	0	0	0	0	0	0	0	0
265 Gas Delivered To Storage (Cr)	30-NONE	0	0	0	0	0	0	0	0	0	0
266 Other Gas Supply Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
267											
268 Total - Other Gas Supply Expenses	Subtotal	0	1,378	430	0	0	0	441	117	0	0
269											
270 Total - Production Expenses	Subtotal	0	1,378	430	0	0	0	441	117	0	0
271											
272 <b>Underground Storage Expenses</b>											
273 Operation:											
274 Supervision and Engineering	34-UG-DEM	0	179	0	0	0	0	63	0	0	0
275 Maps and records	30-NONE	0	0	0	0	0	0	0	0	0	0
276 Wells	34-UG-DEM	0	320	0	0	0	0	112	0	0	0
277 Lines	34-UG-DEM	0	91	0	0	0	0	32	0	0	0
278 Compressor Stations	34-UG-DEM	0	902	0	0	0	0	317	0	0	0
279 Compressor Stations Fuel and Power	34-UG-DEM	0	5,647	0	0	0	0	1,986	0	0	0
280 Measuring and Regulating Stations	34-UG-DEM	0	136	0	0	0	0	48	0	0	0
281 Purification	34-UG-DEM	0	311	0	0	0	0	109	0	0	0
282 Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0	0
283 Other Expenses	34-UG-DEM	0	8,675	0	0	0	0	3,050	0	0	0
284 Rents	34-UG-DEM	0	2	0	0	0	0	1	0	0	0
285											
286 Total Operation	Subtotal	0	16,262	0	0	0	0	5,718	0	0	0
287											
288 Maintenance:											
289 Supervision and Engineering	34-UG-DEM	0	61	0	0	0	0	21	0	0	0
290 Structures and Improvements	34-UG-DEM	0	321	0	0	0	0	113	0	0	0
291 Wells	34-UG-DEM	0	603	0	0	0	0	212	0	0	0
292 Lines	34-UG-DEM	0	505	0	0	0	0	177	0	0	0
293 Compressor Stations	34-UG-DEM	0	594	0	0	0	0	209	0	0	0
294 Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
295 Purification Equipment	34-UG-DEM	0	240	0	0	0	0	84	0	0	0
296 Other Equipment	34-UG-DEM	0	92	0	0	0	0	32	0	0	0
297											
298 Total Maintenance	Subtotal	0	2,414	0	0	0	0	849	0	0	0
299											
300 Total - Underground Storage Expenses	Subtotal	0	18,676	0	0	0	0	6,567	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
258 <b>O&amp;M Expenses</b>											
259 <b>Production Expenses</b>											
260 <b>Other Gas Supply Expenses:</b>											
261 Operation:											
262 Natural Gas City Gate Purchases 33-DSALES&V	0	0	0	0	0	0	0	0	0	0	0
263 Purchased Gas Expenses 30-NONE	0	0	0	0	0	0	0	0	0	0	0
264 Gas Withdrawn From Storage (Dr) 30-NONE	0	0	0	0	0	0	0	0	0	0	0
265 Gas Delivered To Storage (Cr) 30-NONE	0	0	0	0	0	0	0	0	0	0	0
266 Other Gas Supply Expenses 30-NONE	0	0	0	0	0	0	0	0	0	0	0
267											
268 Total - Other Gas Supply Expenses Subtotal	0	0	0	0	0	0	0	0	0	0	0
269											
270 Total - Production Expenses Subtotal	0	0	0	0	0	0	0	0	0	0	0
271											
272 <b>Underground Storage Expenses</b>											
273 Operation:											
274 Supervision and Engineering 34-UG-DEM	0	0	0	0	0	0	0	0	0	0	0
275 Maps and records 30-NONE	0	0	0	0	0	0	0	0	0	0	0
276 Wells 34-UG-DEM	0	0	0	0	0	0	0	0	0	0	0
277 Lines 34-UG-DEM	0	0	0	0	0	0	0	0	0	0	0
278 Compressor Stations 34-UG-DEM	0	1	0	0	0	0	0	0	0	0	0
279 Compressor Stations Fuel and Power 34-UG-DEM	0	4	0	0	0	0	1	0	0	0	0
280 Measuring and Regulating Stations 34-UG-DEM	0	0	0	0	0	0	0	0	0	0	0
281 Purification 34-UG-DEM	0	0	0	0	0	0	0	0	0	0	0
282 Exploration and Development 30-NONE	0	0	0	0	0	0	0	0	0	0	0
283 Other Expenses 34-UG-DEM	0	7	0	0	0	0	2	0	0	0	0
284 Rents 34-UG-DEM	0	0	0	0	0	0	0	0	0	0	0
285											
286 Total Operation Subtotal	0	12	0	0	0	0	3	0	0	0	0
287											
288 Maintenance:											
289 Supervision and Engineering 34-UG-DEM	0	0	0	0	0	0	0	0	0	0	0
290 Structures and Improvements 34-UG-DEM	0	0	0	0	0	0	0	0	0	0	0
291 Wells 34-UG-DEM	0	0	0	0	0	0	0	0	0	0	0
292 Lines 34-UG-DEM	0	0	0	0	0	0	0	0	0	0	0
293 Compressor Stations 34-UG-DEM	0	0	0	0	0	0	0	0	0	0	0
294 Measuring and Reg. Stations Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0	0
295 Purification Equipment 34-UG-DEM	0	0	0	0	0	0	0	0	0	0	0
296 Other Equipment 34-UG-DEM	0	0	0	0	0	0	0	0	0	0	0
297											
298 Total Maintenance Subtotal	0	2	0	0	0	0	1	0	0	0	0
299											
300 Total - Underground Storage Expenses Subtotal	0	14	0	0	0	0	4	0	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
258 <b>O&amp;M Expenses</b>											
259 <b>Production Expenses</b>											
260 <b>Other Gas Supply Expenses:</b>											
261 Operation:											
262 Natural Gas City Gate Purchases	33-DSALES&1	0	0	0	0	0	0	0	0	0	0
263 Purchased Gas Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
264 Gas Withdrawn From Storage (Dr)	30-NONE	0	0	0	0	0	0	0	0	0	0
265 Gas Delivered To Storage (Cr)	30-NONE	0	0	0	0	0	0	0	0	0	0
266 Other Gas Supply Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
267											
268 Total - Other Gas Supply Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
269											
270 Total - Production Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
271											
272 <b>Underground Storage Expenses</b>											
273 Operation:											
274 Supervision and Engineering	34-UG-DEM	0	0	0	0	0	0	0	0	10	0
275 Maps and records	30-NONE	0	0	0	0	0	0	0	0	0	0
276 Wells	34-UG-DEM	0	0	0	0	0	0	0	0	18	0
277 Lines	34-UG-DEM	0	0	0	0	0	0	0	0	5	0
278 Compressor Stations	34-UG-DEM	0	0	0	0	0	0	0	0	51	0
279 Compressor Stations Fuel and Power	34-UG-DEM	0	0	0	0	0	0	0	0	322	0
280 Measuring and Regulating Stations	34-UG-DEM	0	0	0	0	0	0	0	0	8	0
281 Purification	34-UG-DEM	0	0	0	0	0	0	0	0	18	0
282 Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0	0
283 Other Expenses	34-UG-DEM	0	0	0	0	0	0	0	0	495	0
284 Rents	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
285											
286 Total Operation	Subtotal	0	0	0	0	0	0	0	0	928	0
287											
288 Maintenance:											
289 Supervision and Engineering	34-UG-DEM	0	0	0	0	0	0	0	0	3	0
290 Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	0	18	0
291 Wells	34-UG-DEM	0	0	0	0	0	0	0	0	34	0
292 Lines	34-UG-DEM	0	0	0	0	0	0	0	0	29	0
293 Compressor Stations	34-UG-DEM	0	0	0	0	0	0	0	0	34	0
294 Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
295 Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	14	0
296 Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	5	0
297											
298 Total Maintenance	Subtotal	0	0	0	0	0	0	0	0	138	0
299											
300 Total - Underground Storage Expenses	Subtotal	0	0	0	0	0	0	0	0	1,066	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
258 <b>O&amp;M Expenses</b>											
259 <b>Production Expenses</b>											
260 <b>Other Gas Supply Expenses:</b>											
261 Operation:											
262 Natural Gas City Gate Purchases	33-DSALES&V	0	0	0	0	0	0	0	0	0	0
263 Purchased Gas Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
264 Gas Withdrawn From Storage (Dr)	30-NONE	0	0	0	0	0	0	0	0	0	0
265 Gas Delivered To Storage (Cr)	30-NONE	0	0	0	0	0	0	0	0	0	0
266 Other Gas Supply Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
267											
268 Total - Other Gas Supply Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
269											
270 Total - Production Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
271											
272 <b>Underground Storage Expenses</b>											
273 Operation:											
274 Supervision and Engineering	34-UG-DEM	0	36	0	0	0	0	0	0	0	0
275 Maps and records	30-NONE	0	0	0	0	0	0	0	0	0	0
276 Wells	34-UG-DEM	0	64	0	0	0	1	0	0	0	0
277 Lines	34-UG-DEM	0	18	0	0	0	0	0	0	0	0
278 Compressor Stations	34-UG-DEM	0	180	0	0	0	2	0	0	0	0
279 Compressor Stations Fuel and Power	34-UG-DEM	0	1,131	0	0	0	16	0	0	0	0
280 Measuring and Regulating Stations	34-UG-DEM	0	27	0	0	0	0	0	0	0	0
281 Purification	34-UG-DEM	0	62	0	0	0	1	0	0	0	0
282 Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0	0
283 Other Expenses	34-UG-DEM	0	1,737	0	0	0	24	0	0	0	0
284 Rents	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
285											
286 Total Operation	Subtotal	0	3,255	0	0	0	45	0	0	0	0
287											
288 Maintenance:											
289 Supervision and Engineering	34-UG-DEM	0	12	0	0	0	0	0	0	0	0
290 Structures and Improvements	34-UG-DEM	0	64	0	0	0	1	0	0	0	0
291 Wells	34-UG-DEM	0	121	0	0	0	2	0	0	0	0
292 Lines	34-UG-DEM	0	101	0	0	0	1	0	0	0	0
293 Compressor Stations	34-UG-DEM	0	119	0	0	0	2	0	0	0	0
294 Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
295 Purification Equipment	34-UG-DEM	0	48	0	0	0	1	0	0	0	0
296 Other Equipment	34-UG-DEM	0	18	0	0	0	0	0	0	0	0
297											
298 Total Maintenance	Subtotal	0	483	0	0	0	7	0	0	0	0
299											
300 Total - Underground Storage Expenses	Subtotal	0	3,739	0	0	0	52	0	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
258 <b>O&amp;M Expenses</b>											
259 <b>Production Expenses</b>											
260 <b>Other Gas Supply Expenses:</b>											
261 Operation:											
262 Natural Gas City Gate Purchases	33-DSALES&V	0	0	0	0	0	0	0	0	0	0
263 Purchased Gas Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
264 Gas Withdrawn From Storage (Dr)	30-NONE	0	0	0	0	0	0	0	0	0	0
265 Gas Delivered To Storage (Cr)	30-NONE	0	0	0	0	0	0	0	0	0	0
266 Other Gas Supply Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
267											
268 Total - Other Gas Supply Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
269											
270 Total - Production Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
271											
272 <b>Underground Storage Expenses</b>											
273 Operation:											
274 Supervision and Engineering	34-UG-DEM	0	14	0	0	0	0	12	0	0	0
275 Maps and records	30-NONE	0	0	0	0	0	0	0	0	0	0
276 Wells	34-UG-DEM	0	24	0	0	0	0	21	0	0	0
277 Lines	34-UG-DEM	0	7	0	0	0	0	6	0	0	0
278 Compressor Stations	34-UG-DEM	0	69	0	0	0	0	60	0	0	0
279 Compressor Stations Fuel and Power	34-UG-DEM	0	430	0	0	0	0	378	0	0	0
280 Measuring and Regulating Stations	34-UG-DEM	0	10	0	0	0	0	9	0	0	0
281 Purification	34-UG-DEM	0	24	0	0	0	0	21	0	0	0
282 Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0	0
283 Other Expenses	34-UG-DEM	0	660	0	0	0	0	581	0	0	0
284 Rents	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
285											
286 Total Operation	Subtotal	0	1,238	0	0	0	0	1,089	0	0	0
287											
288 Maintenance:											
289 Supervision and Engineering	34-UG-DEM	0	5	0	0	0	0	4	0	0	0
290 Structures and Improvements	34-UG-DEM	0	24	0	0	0	0	21	0	0	0
291 Wells	34-UG-DEM	0	46	0	0	0	0	40	0	0	0
292 Lines	34-UG-DEM	0	38	0	0	0	0	34	0	0	0
293 Compressor Stations	34-UG-DEM	0	45	0	0	0	0	40	0	0	0
294 Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
295 Purification Equipment	34-UG-DEM	0	18	0	0	0	0	16	0	0	0
296 Other Equipment	34-UG-DEM	0	7	0	0	0	0	6	0	0	0
297											
298 Total Maintenance	Subtotal	0	184	0	0	0	0	162	0	0	0
299											
300 Total - Underground Storage Expenses	Subtotal	0	1,422	0	0	0	0	1,250	0	0	0













Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component				
							Customer (H)	Demand (I)	Volume (J)	Other (K)	Dist. Mains (L)
337	Maintenance:										
338	Supervision and Engineering	885	1,352		1,352	15-DIS-SPEC-M	611	92	171	0	478
339	Structures and Improvements	886	0		0	1-NONE	0	0	0	0	0
340	Mains	887	5,116		5,116	5-MDM & VOL	0	0	1,183	0	3,933
341	Meas. and Reg. Stations - General	889	987		987	6-DEM & VOL	0	759	228	0	0
342	Meas. and Reg. Stations - Industrial	890	1,031		1,031	3-CUS	1,031	0	0	0	0
343	Services	892	3,124		3,124	3-CUS	3,124	0	0	0	0
344	Meters and House Regulators	893	878		878	3-CUS	878	0	0	0	0
345	Other Equipment	894	0		0	1-NONE	0	0	0	0	0
346											
347	Total Maintenance		<u>12,488</u>	<u>0</u>	<u>12,488</u>		<u>5,644</u>	<u>851</u>	<u>1,582</u>	<u>0</u>	<u>4,411</u>
348											
349	Total - Distribution Expenses		<u>55,691</u>	<u>0</u>	<u>55,691</u>		<u>21,815</u>	<u>1,922</u>	<u>7,770</u>	<u>0</u>	<u>24,184</u>
350											
351	<b>Customer Accounts Expenses</b>										
352	Operation:										
353	Supervision	901	311		311	3-CUS	311	0	0	0	0
354	Meter Reading	902	6,157		6,157	3-CUS	6,157	0	0	0	0
355	Customer Records and Collection	903	37,348		37,348	3-CUS	37,348	0	0	0	0
356	Uncollectible Accounts	904	68,311		68,311	3-CUS	68,311	0	0	0	0
357	Miscellaneous Accounts Expenses	905	<u>7,515</u> 1/		<u>7,515</u>	3-CUS	7,515	0	0	0	0
358											
359	Total - Customer Accounts Expenses		<u>119,642</u>	<u>0</u>	<u>119,642</u>		<u>119,642</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
360											
361	<b>Sales Expenses</b>										
362	Operation:										
363	Supervision	911	0		0	3-CUS	0	0	0	0	0
364	Demonstrating and Selling Expenses	912	1,297		1,297	3-CUS	1,297	0	0	0	0
365	Advertising	913	8		8	3-CUS	8	0	0	0	0
366	Revenues from Merchandising, Jobbing and Contract Work	914	(889)		(889)	3-CUS	(889)	0	0	0	0
367											
368	Costs and Expenses of Merchandising, Jobbing and Contract Work	915	0		0	3-CUS	0	0	0	0	0
369											
370	Miscellaneous Sales Expenses	916	0		0	3-CUS	0	0	0	0	0
371											
372	Total - Sales Expenses		<u>416</u>	<u>0</u>	<u>416</u>		<u>416</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
373											
374	Total -- Operation and Maintenance Expenses		\$213,648	\$0	\$216,015		\$141,873	\$39,394	\$9,499	\$1,066	\$24,184

1/ Includes directly assignable interest on customer credit balances of: \$5,511

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
337 Maintenance:											
338 Supervision and Engineering	47-DISTSP-M	325	52	81	0	352	161	18	31	0	70
339 Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	0
340 Mains	40-DXMAINS	0	0	562	0	2,896	0	0	214	0	580
341 Meas. and Reg. Stations - General	32-D-FRM&V	0	432	108	0	0	0	152	41	0	0
342 Meas. and Reg. Stations - Industrial	38-HPMET#	0	0	0	0	0	335	0	0	0	0
343 Services	36-METER\$	1,874	0	0	0	0	920	0	0	0	0
344 Meters and House Regulators	37-LPMET#	800	0	0	0	0	74	0	0	0	0
345 Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
346											
347 Total Maintenance	Subtotal	2,999	484	752	0	3,248	1,491	170	287	0	651
348											
349 Total - Distribution Expenses	Subtotal	15,315	1,094	3,694	0	17,809	4,280	385	1,409	0	3,569
350											
351 <b>Customer Accounts Expenses</b>											
352 Operation:											
353 Supervision	31-CUST#	283	0	0	0	0	26	0	0	0	0
354 Meter Reading	48-MTR-RD	5,608	0	0	0	0	523	0	0	0	0
355 Customer Records and Collection	31-CUST#	34,017	0	0	0	0	3,170	0	0	0	0
356 Uncollectible Accounts	55-UNCOLL	58,543	0	0	0	0	9,768	0	0	0	0
357 Miscellaneous Accounts Expenses	52-CUSMSC	6,895	0	0	0	0	611	0	0	0	0
358											
359 Total - Customer Accounts Expenses	Subtotal	105,346	0	0	0	0	14,099	0	0	0	0
360											
361 <b>Sales Expenses</b>											
362 Operation:											
363 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
364 Demonstrating and Selling Expenses	31-CUST#	1,181	0	0	0	0	110	0	0	0	0
365 Advertising	31-CUST#	7	0	0	0	0	1	0	0	0	0
366 Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	(810)	0	0	0	0	(75)	0	0	0	0
367											
368 Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0	0
369											
370 Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
371											
372 Total - Sales Expenses	Subtotal	<u>379</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
373											
374 Total -- Operation and Maintenance Expenses	Subtotal	\$121,040	\$23,204	\$4,686	\$0	\$17,809	\$18,414	\$8,115	\$1,740	\$0	\$3,569

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
337 Maintenance:										
338 Supervision and Engineering	47-DISTSP-M	0	0	0	0	0	0	0	0	0
339 Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0
340 Mains	40-DXMAINS	0	0	1	0	2	0	0	0	0
341 Meas. and Reg. Stations - General	32-D-FRM&V	0	0	0	0	0	0	0	0	0
342 Meas. and Reg. Stations - Industrial	38-HPMET#	1	0	0	0	0	0	0	0	0
343 Services	36-METERS\$	0	0	0	0	0	0	0	0	0
344 Meters and House Regulators	37-LPMET#	0	0	0	0	0	0	0	0	0
345 Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0
346										
347 Total Maintenance	Subtotal	1	0	2	0	2	1	0	0	0
348										
349 Total - Distribution Expenses	Subtotal	2	1	7	0	10	1	0	2	0
350										
351 <b>Customer Accounts Expenses</b>										
352 Operation:										
353 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0
354 Meter Reading	48-MTR-RD	0	0	0	0	0	0	0	0	0
355 Customer Records and Collection	31-CUST#	1	0	0	0	0	0	0	0	0
356 Uncollectible Accounts	55-UNCOLL	0	0	0	0	0	0	0	0	0
357 Miscellaneous Accounts Expenses	52-CUSMSC	0	0	0	0	0	0	0	0	0
358										
359 Total - Customer Accounts Expenses	Subtotal	1	0	0	0	0	0	0	0	0
360										
361 <b>Sales Expenses</b>										
362 Operation:										
363 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0
364 Demonstrating and Selling Expenses	31-CUST#	0	0	0	0	0	0	0	0	0
365 Advertising	31-CUST#	0	0	0	0	0	0	0	0	0
366 Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	(0)	0	0	0	0	(0)	0	0	0
368 Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0
369										
370 Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0
371										
372 Total - Sales Expenses	Subtotal	0	0	0	0	0	0	0	0	0
373										
374 Total -- Operation and Maintenance Expenses	Subtotal	\$3	\$15	\$9	\$0	\$10	\$1	\$5	\$2	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
337 Maintenance:											
338 Supervision and Engineering	47-DISTSP-M	0	0	0	0	0	2	3	12	0	2
339 Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	0
340 Mains	40-DXMAINS	0	0	0	0	0	0	0	80	0	18
341 Meas. and Reg. Stations - General	32-D-FRM&V	0	0	0	0	0	0	25	15	0	0
342 Meas. and Reg. Stations - Industrial	38-HPMET#	0	0	0	0	0	7	0	0	0	0
343 Services	36-METERS\$	0	0	0	0	0	7	0	0	0	0
344 Meters and House Regulators	37-LPMET#	0	0	0	0	0	0	0	0	0	0
345 Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
346											
347 Total Maintenance	Subtotal	0	0	0	0	0	16	28	107	0	21
348											
349 Total - Distribution Expenses	Subtotal	0	0	0	0	0	34	64	523	0	113
350											
351 <b>Customer Accounts Expenses</b>											
352 Operation:											
353 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
354 Meter Reading	48-MTR-RD	0	0	0	0	0	0	0	0	0	0
355 Customer Records and Collection	31-CUST#	0	0	0	0	0	0	0	0	0	0
356 Uncollectible Accounts	55-UNCOLL	0	0	0	0	0	0	0	0	0	0
357 Miscellaneous Accounts Expenses	52-CUSMSC	0	0	0	0	0	0	0	0	0	0
358											
359 Total - Customer Accounts Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
360											
361 <b>Sales Expenses</b>											
362 Operation:											
363 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
364 Demonstrating and Selling Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
365 Advertising	31-CUST#	0	0	0	0	0	0	0	0	0	0
366 Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	(0)	0	0	0	0
368 Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0	0
369											
370 Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
371											
372 Total - Sales Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
373											
374 Total -- Operation and Maintenance Expenses	Subtotal	\$0	\$0	\$0	\$0	\$0	\$34	\$511	\$603	\$1,066	\$113

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
337 Maintenance:											
338 Supervision and Engineering	47-DISTSP-M	105	10	22	0	40	0	0	0	0	1
339 Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	0
340 Mains	40-DXMAINS	0	0	151	0	330	0	0	1	0	6
341 Meas. and Reg. Stations - General	32-D-FRM&V	0	86	29	0	0	0	1	0	0	0
342 Meas. and Reg. Stations - Industrial	38-HPMET#	575	0	0	0	0	2	0	0	0	0
343 Services	36-METER\$	288	0	0	0	0	1	0	0	0	0
344 Meters and House Regulators	37-LPMET#	3	0	0	0	0	0	0	0	0	0
345 Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
346											
347 Total Maintenance	Subtotal	971	97	201	0	371	4	1	1	0	7
348											
349 Total - Distribution Expenses	Subtotal	1,886	219	989	0	2,032	8	3	6	0	38
350											
351 <b>Customer Accounts Expenses</b>											
352 Operation:											
353 Supervision	31-CUST#	1	0	0	0	0	0	0	0	0	0
354 Meter Reading	48-MTR-RD	26	0	0	0	0	0	0	0	0	0
355 Customer Records and Collection	31-CUST#	155	0	0	0	0	0	0	0	0	0
356 Uncollectible Accounts	55-UNCOLL	0	0	0	0	0	0	0	0	0	0
357 Miscellaneous Accounts Expenses	52-CUSMSC	8	0	0	0	0	0	0	0	0	0
358											
359 Total - Customer Accounts Expenses	Subtotal	191	0	0	0	0	0	0	0	0	0
360											
361 <b>Sales Expenses</b>											
362 Operation:											
363 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
364 Demonstrating and Selling Expenses	31-CUST#	5	0	0	0	0	0	0	0	0	0
365 Advertising	31-CUST#	0	0	0	0	0	0	0	0	0	0
366 Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	(4)	0	0	0	0	(0)	0	0	0	0
368 Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0	0
369											
370 Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
371											
372 Total - Sales Expenses	Subtotal	2	0	0	0	0	0	0	0	0	0
373											
374 Total -- Operation and Maintenance Expenses	Subtotal	\$2,078	\$4,368	\$1,139	\$0	\$2,032	\$8	\$55	\$7	\$0	\$38

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
337 Maintenance:											
338 Supervision and Engineering	47-DISTSP-M	15	4	12	0	8	3	4	13	0	4
339 Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	0
340 Mains	40-DXMAINS	0	0	85	0	64	0	0	88	0	36
341 Meas. and Reg. Stations - General	32-D-FRM&V	0	33	16	0	0	0	29	17	0	0
342 Meas. and Reg. Stations - Industrial	38-HPMET#	96	0	0	0	0	14	0	0	0	0
343 Services	36-METER\$	25	0	0	0	0	9	0	0	0	0
344 Meters and House Regulators	37-LPMET#	0	0	0	0	0	0	0	0	0	0
345 Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
346											
347 Total Maintenance	Subtotal	135	37	114	0	71	26	32	118	0	41
348											
349 Total - Distribution Expenses	Subtotal	238	83	561	0	391	52	73	579	0	223
350											
351 <b>Customer Accounts Expenses</b>											
352 Operation:											
353 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
354 Meter Reading	48-MTR-RD	1	0	0	0	0	0	0	0	0	0
355 Customer Records and Collection	31-CUST#	3	0	0	0	0	1	0	0	0	0
356 Uncollectible Accounts	55-UNCOLL	0	0	0	0	0	0	0	0	0	0
357 Miscellaneous Accounts Expenses	52-CUSMSC	0	0	0	0	0	0	0	0	0	0
358											
359 Total - Customer Accounts Expenses	Subtotal	4	0	0	0	0	1	0	0	0	0
360											
361 <b>Sales Expenses</b>											
362 Operation:											
363 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
364 Demonstrating and Selling Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
365 Advertising	31-CUST#	0	0	0	0	0	0	0	0	0	0
366 Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	(0)	0	0	0	0	(0)	0	0	0	0
368 Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0	0
369											
370 Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
371											
372 Total - Sales Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
373											
374 Total -- Operation and Maintenance Expenses	Subtotal	\$242	\$1,661	\$646	\$0	\$391	\$53	\$1,461	\$667	\$0	\$223

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component					
							Customer (H)	Demand (I)	Volume (J)	Other (K)	Dist. Mains (L)	
375												
376	<b>Administrative and General Expenses</b>											
377	Operation:											
378	Administrative and General Salaries	920	42,753		(2,223)	40,530	16-LABOR	22,607	3,652	3,755	51	10,465
379	Office Supplies and Expenses	921	26,315			26,315	16-LABOR	14,678	2,371	2,438	33	6,795
380	Administrative Expenses Transferred (Cr)	922	(17,065)			(17,065)	16-LABOR	(9,518)	(1,538)	(1,581)	(22)	(4,406)
381	Outside Services Employed	923	8,994		(144)	8,850	16-LABOR	4,936	798	820	11	2,285
382	Property Insurance	924	474			474	17-GROSS PLT	179	100	53	2	140
383	Injuries and Damages	925	10,563			10,563	16-LABOR	5,892	952	979	13	2,727
384	Employee Pensions and Benefits	926	18,018			18,018	16-LABOR	10,050	1,624	1,669	23	4,652
385	Franchise Requirements	927	0			0	1-NONE	0	0	0	0	0
386	Duplicate Charges (Cr)	929	(7,513)			(7,513)	16-LABOR	(4,191)	(677)	(696)	(9)	(1,940)
387	Miscellaneous General Expenses	930/935	10,426			10,426	16-LABOR	5,815	940	966	13	2,692
388	Rents	931	0			0	1-NONE	0	0	0	0	0
389												
390	Total Operation		<u>92,965</u>	0	<u>(2,367)</u>	<u>90,598</u>		<u>50,447</u>	<u>8,222</u>	<u>8,402</u>	<u>116</u>	<u>23,411</u>
391												
392	Maintenance:											
393	Maintenance of General Plant	932	4,329			4,329	16-LABOR	2,415	390	401	5	1,118
394												
395	Total -- Administrative and General		<u>97,294</u>	0	<u>(2,367)</u>	<u>94,927</u>		<u>52,862</u>	<u>8,612</u>	<u>8,803</u>	<u>121</u>	<u>24,529</u>
396												
397	Payroll Transferred from Other Taxes		<u>8,604</u>			8,604	16-LABOR	4,799	775	797	11	2,222
398												
399	Total - Gas Operation and Maintenance		319,546	0	0	319,546		199,534	48,781	19,099	1,198	50,934
400	Excuding payroll taxes>>>		310,942			310,942						

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
375												
376	<b>Administrative and General Expenses</b>											
377	Operation:											
378	Administrative and General Salaries	43-LABOR	17,947	2,057	1,785	0	7,707	3,249	723	681	0	1,544
379	Office Supplies and Expenses	43-LABOR	11,652	1,335	1,159	0	5,004	2,109	470	442	0	1,003
380	Administrative Expenses Transferred (Cr)	43-LABOR	(7,556)	(866)	(752)	0	(3,245)	(1,368)	(304)	(287)	0	(650)
381	Outside Services Employed	43-LABOR	3,919	449	390	0	1,683	709	158	149	0	337
382	Property Insurance	45-GRSPLT	115	57	25	0	103	46	20	10	0	21
383	Injuries and Damages	43-LABOR	4,677	536	465	0	2,008	847	188	177	0	402
384	Employee Pensions and Benefits	43-LABOR	7,978	914	794	0	3,426	1,444	321	303	0	687
385	Franchise Requirements	30-NONE	0	0	0	0	0	0	0	0	0	0
386	Duplicate Charges (Cr)	43-LABOR	(3,327)	(381)	(331)	0	(1,429)	(602)	(134)	(126)	0	(286)
387	Miscellaneous General Expenses	43-LABOR	4,617	529	459	0	1,982	836	186	175	0	397
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	40,022	4,630	3,995	0	17,240	7,269	1,628	1,523	0	3,454
391												
392	Maintenance:											
393	Maintenance of General Plant	43-LABOR	1,917	220	191	0	823	347	77	73	0	165
394												
395	Total -- Administrative and General	Subtotal	41,939	4,850	4,185	0	18,063	7,616	1,705	1,596	0	3,619
396												
397	Payroll Transferred from Other Taxes	43-LABOR	3,810	437	379	0	1,636	690	154	145	0	328
398												
399	Total - Gas Operation and Maintenance	Subtotal	166,789	28,490	9,250	0	37,507	26,720	9,974	3,481	0	7,516
400	Excluding payroll taxes>>>											

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
375												
376	<b>Administrative and General Expenses</b>											
377	Operation:											
378	Administrative and General Salaries	43-LABOR	2	1	4	0	5	1	0	1	0	0
379	Office Supplies and Expenses	43-LABOR	1	1	2	0	3	1	0	1	0	0
380	Administrative Expenses Transferred (Cr)	43-LABOR	(1)	(0)	(2)	0	(2)	(0)	(0)	(0)	0	(0)
381	Outside Services Employed	43-LABOR	0	0	1	0	1	0	0	0	0	0
382	Property Insurance	45-GRSPLT	0	0	0	0	0	0	0	0	0	0
383	Injuries and Damages	43-LABOR	0	0	1	0	1	0	0	0	0	0
384	Employee Pensions and Benefits	43-LABOR	1	0	2	0	2	0	0	0	0	0
385	Franchise Requirements	30-NONE	0	0	0	0	0	0	0	0	0	0
386	Duplicate Charges (Cr)	43-LABOR	(0)	(0)	(1)	0	(1)	(0)	(0)	(0)	0	(0)
387	Miscellaneous General Expenses	43-LABOR	0	0	1	0	1	0	0	0	0	0
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	4	2	8	0	10	2	1	2	0	0
391												
392	Maintenance:											
393	Maintenance of General Plant	43-LABOR	0	0	0	0	0	0	0	0	0	0
394												
395	Total -- Administrative and General	Subtotal	4	3	8	0	11	2	1	2	0	0
396												
397	Payroll Transferred from Other Taxes	43-LABOR	0	0	1	0	1	0	0	0	0	0
398												
399	Total - Gas Operation and Maintenance	Subtotal	8	18	18	0	22	3	6	4	0	0
400	Excluding payroll taxes>>>											

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
375												
376	<b>Administrative and General Expenses</b>											
377	Operation:											
378	Administrative and General Salaries	43-LABOR	0	0	0	0	0	20	161	253	51	49
379	Office Supplies and Expenses	43-LABOR	0	0	0	0	0	13	105	164	33	32
380	Administrative Expenses Transferred (Cr)	43-LABOR	0	0	0	0	0	(8)	(68)	(106)	(22)	(21)
381	Outside Services Employed	43-LABOR	0	0	0	0	0	4	35	55	11	11
382	Property Insurance	45-GRSPLT	0	0	0	0	0	0	4	4	2	1
383	Injuries and Damages	43-LABOR	0	0	0	0	0	5	42	66	13	13
384	Employee Pensions and Benefits	43-LABOR	0	0	0	0	0	9	72	112	23	22
385	Franchise Requirements	30-NONE	0	0	0	0	0	0	0	0	0	0
386	Duplicate Charges (Cr)	43-LABOR	0	0	0	0	0	(4)	(30)	(47)	(9)	(9)
387	Miscellaneous General Expenses	43-LABOR	0	0	0	0	0	5	41	65	13	13
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	0	0	0	0	0	44	362	566	116	109
391												
392	Maintenance:											
393	Maintenance of General Plant	43-LABOR	0	0	0	0	0	2	17	27	5	5
394												
395	Total -- Administrative and General	Subtotal	0	0	0	0	0	46	380	593	121	114
396												
397	Payroll Transferred from Other Taxes	43-LABOR	0	0	0	0	0	4	34	54	11	10
398												
399	Total - Gas Operation and Maintenance	Subtotal	0	0	0	0	0	85	924	1,249	1,198	237
400	Excluding payroll taxes>>>											

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
375												
376	<b>Administrative and General Expenses</b>											
377	Operation:											
378	Administrative and General Salaries	43-LABOR	1,199	411	478	0	879	5	4	3	0	16
379	Office Supplies and Expenses	43-LABOR	778	267	310	0	571	3	3	2	0	11
380	Administrative Expenses Transferred (Cr)	43-LABOR	(505)	(173)	(201)	0	(370)	(2)	(2)	(1)	0	(7)
381	Outside Services Employed	43-LABOR	262	90	104	0	192	1	1	1	0	4
382	Property Insurance	45-GRSPLT	15	11	7	0	12	0	0	0	0	0
383	Injuries and Damages	43-LABOR	312	107	125	0	229	1	1	1	0	4
384	Employee Pensions and Benefits	43-LABOR	533	183	212	0	391	2	2	1	0	7
385	Franchise Requirements	30-NONE	0	0	0	0	0	0	0	0	0	0
386	Duplicate Charges (Cr)	43-LABOR	(222)	(76)	(89)	0	(163)	(1)	(1)	(1)	0	(3)
387	Miscellaneous General Expenses	43-LABOR	308	106	123	0	226	1	1	1	0	4
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	2,681	926	1,069	0	1,967	11	9	7	0	37
391												
392	Maintenance:											
393	Maintenance of General Plant	43-LABOR	128	44	51	0	94	1	0	0	0	2
394												
395	Total -- Administrative and General	Subtotal	2,809	970	1,120	0	2,061	12	10	7	0	39
396												
397	Payroll Transferred from Other Taxes	43-LABOR	255	87	101	0	187	1	1	1	0	3
398												
399	Total - Gas Operation and Maintenance	Subtotal	5,142	5,426	2,361	0	4,279	21	65	15	0	80
400	Excluding payroll taxes>>>											

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
375												
376	<b>Administrative and General Expenses</b>											
377	Operation:											
378	Administrative and General Salaries	43-LABOR	154	156	271	0	169	31	138	280	0	96
379	Office Supplies and Expenses	43-LABOR	100	102	176	0	110	20	89	182	0	63
380	Administrative Expenses Transferred (Cr)	43-LABOR	(65)	(66)	(114)	0	(71)	(13)	(58)	(118)	0	(41)
381	Outside Services Employed	43-LABOR	34	34	59	0	37	7	30	61	0	21
382	Property Insurance	45-GRSPLT	1	4	4	0	2	0	4	4	0	1
383	Injuries and Damages	43-LABOR	40	41	71	0	44	8	36	73	0	25
384	Employee Pensions and Benefits	43-LABOR	68	70	121	0	75	14	61	124	0	43
385	Franchise Requirements	30-NONE	0	0	0	0	0	0	0	0	0	0
386	Duplicate Charges (Cr)	43-LABOR	(29)	(29)	(50)	0	(31)	(6)	(26)	(52)	0	(18)
387	Miscellaneous General Expenses	43-LABOR	40	40	70	0	44	8	35	72	0	25
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	343	352	607	0	378	70	310	626	0	215
391												
392	Maintenance:											
393	Maintenance of General Plant	43-LABOR	16	17	29	0	18	3	15	30	0	10
394												
395	Total -- Administrative and General	Subtotal	360	369	636	0	396	73	325	656	0	226
396												
397	Payroll Transferred from Other Taxes	43-LABOR	33	33	58	0	36	7	29	59	0	20
398												
399	Total - Gas Operation and Maintenance	Subtotal	635	2,064	1,340	0	823	133	1,815	1,381	0	469
400	Excluding payroll taxes>>>											













Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Account Description (A)	No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component				
							Customer (H)	Demand (I)	Volume (J)	Other (K)	Dist. Mains (L)
443 <b>Distribution Plant:</b>											
444 Land in Fee - Distribution Stations	374.1	0			0	1-NONE	0	0	0	0	0
445 Land in Fee - Distribution Mains	374.4	0			0	1-NONE	0	0	0	0	0
446 Structures and Improvements -		0									
447 Distribution Stations	375	71			71	6-DEM & VOL	0	55	16	0	0
448 Mains - Distribution	376	41,671			41,671	5-MDM & VOL	0	0	9,634	0	32,037
449 Measuring and Regulating Equipment -											
450 Distribution Stations	378.1	154			154	6-DEM & VOL	0	118	36	0	0
451 Measuring and Regulating Equipment -											
452 Distribution Mains	378.2	1,481			1,481	6-DEM & VOL	0	1,139	342	0	0
453 Services	380	50,209			50,209	3-CUS	50,209	0	0	0	0
454 Meters	381	5,987			5,987	3-CUS	5,987	0	0	0	0
455 Meter Installations	382	8,580			8,580	3-CUS	8,580	0	0	0	0
456 House Reg. and Reg. Installations	383	8,564			8,564	3-CUS	8,564	0	0	0	0
457 Industrial Meas. and Reg. Equipment	385	709			709	3-CUS	709	0	0	0	0
458 Other Property on Customers' Premises	386	<u>29</u>			<u>29</u>	3-CUS	29	0	0	0	0
459											
460 Total Distribution Plant		<u>117,455</u>	<u>0</u>	<u>0</u>	<u>117,455</u>		<u>74,078</u>	<u>1,312</u>	<u>10,029</u>	<u>0</u>	<u>32,037</u>
461											
462 <b>General Plant:</b>											
463 Land and Land Rights	389	0			0	1-NONE	0	0	0	0	0
464 Structures and Improvements	390	2,218			2,218	16-LABOR	1,237	200	205	3	573
465 Office Furniture and Equipment	391.1	451			451	16-LABOR	252	41	42	1	116
466 Computer Equipment	391.2	4,946			4,946	16-LABOR	2,759	446	458	6	1,277
467 Transportation Equipment	392	5,117			5,117	16-LABOR	2,854	461	474	6	1,321
468 Stores Equipment	393	0			0	1-NONE	0	0	0	0	0
469 Tools, Shop and Garage Equipment	394	631			631	16-LABOR	352	57	58	1	163
470 Laboratory Equipment	395	0			0	1-NONE	0	0	0	0	0
471 Communication Equipment	397	398			398	16-LABOR	222	36	37	1	103
472 Miscellaneous Equipment	398	<u>0</u>			<u>0</u>	1-NONE	0	0	0	0	0
473											
474 Total General Plant		<u>13,761</u>	<u>0</u>	<u>0</u>	<u>13,761</u>		<u>7,676</u>	<u>1,240</u>	<u>1,275</u>	<u>17</u>	<u>3,553</u>
475											
476 <b>Total Depreciation Expense</b>		<u>178,400</u>	<u>0</u>	<u>0</u>	<u>178,400</u>		<u>91,728</u>	<u>29,831</u>	<u>16,080</u>	<u>554</u>	<u>40,207</u>
477											
478 <b>Taxes Other Than Income Taxes</b>											
479 State Franchise	408	131			131	17-GROSS PLT	49	28	15	1	39
480 Real Estate and Invested Capital		11,384			11,384	17-GROSS PLT	4,290	2,405	1,280	51	3,359
481 State & Municipal Revenue Taxes (Note 1)		164,762			164,762	1-NONE	0	0	0	0	0
482 Payroll Taxes (Note 1)		<u>8,604</u>			<u>8,604</u>	1-NONE	0	0	0	0	0
483											
484 Total		<u>184,881</u>			<u>184,881</u>		<u>4,340</u>	<u>2,432</u>	<u>1,295</u>	<u>51</u>	<u>3,397</u>

485 Note 1 -- Revenue Taxes are not in ECOSS; Payroll Taxes included above at line 413

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
443 <b>Distribution Plant:</b>										
444 Land in Fee - Distribution Stations 30-NONE	0	0	0	0	0	0	0	0	0	0
445 Land in Fee - Distribution Mains 30-NONE	0	0	0	0	0	0	0	0	0	0
446 Structures and Improvements -										
447 Distribution Stations 32-D-FRM&V	0	31	8	0	0	0	11	3	0	0
448 Mains - Distribution 40-DXMAINS	0	0	4,580	0	23,592	0	0	1,747	0	4,727
449 Measuring and Regulating Equipment -										
450 Distribution Stations 32-D-FRM&V	0	67	17	0	0	0	24	6	0	0
451 Measuring and Regulating Equipment -										
452 Distribution Mains 32-D-FRM&V	0	648	163	0	0	0	228	62	0	0
453 Services 36-METERS\$	30,114	0	0	0	0	14,786	0	0	0	0
454 Meters 36-METERS\$	3,591	0	0	0	0	1,763	0	0	0	0
455 Meter Installations 36-METERS\$	5,146	0	0	0	0	2,527	0	0	0	0
456 House Reg. and Reg. Installations 37-LPMET#	7,808	0	0	0	0	725	0	0	0	0
457 Industrial Meas. and Reg. Equipment 38-HPMET#	0	0	0	0	0	230	0	0	0	0
458 Other Property on Customers' Premises 39-RATE 74	0	0	0	0	0	0	0	0	0	0
459										
460 Total Distribution Plant Subtotal	<u>46,659</u>	<u>746</u>	<u>4,768</u>	<u>0</u>	<u>23,592</u>	<u>20,031</u>	<u>262</u>	<u>1,818</u>	<u>0</u>	<u>4,727</u>
461										
462 <b>General Plant:</b>										
463 Land and Land Rights 30-NONE	0	0	0	0	0	0	0	0	0	0
464 Structures and Improvements 43-LABOR	982	113	98	0	422	178	40	37	0	85
465 Office Furniture and Equipment 43-LABOR	200	23	20	0	86	36	8	8	0	17
466 Computer Equipment 43-LABOR	2,190	251	218	0	940	396	88	83	0	188
467 Transportation Equipment 43-LABOR	2,266	260	225	0	973	410	91	86	0	195
468 Stores Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
469 Tools, Shop and Garage Equipment 43-LABOR	279	32	28	0	120	51	11	11	0	24
470 Laboratory Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
471 Communication Equipment 43-LABOR	176	20	18	0	76	32	7	7	0	15
472 Miscellaneous Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
473										
474 Total General Plant Subtotal	<u>6,093</u>	<u>698</u>	<u>606</u>	<u>0</u>	<u>2,617</u>	<u>1,103</u>	<u>246</u>	<u>231</u>	<u>0</u>	<u>524</u>
475										
476 <b>Total Depreciation Expense</b> Subtotal	<u>60,671</u>	<u>16,783</u>	<u>7,645</u>	<u>0</u>	<u>29,608</u>	<u>22,568</u>	<u>5,901</u>	<u>2,915</u>	<u>0</u>	<u>5,933</u>
477										
478 <b>Taxes Other Than Income Taxes</b>										
479 State Franchise 45-GRSPLT	32	16	7	0	28	13	6	3	0	6
480 Real Estate and Invested Capital 45-GRSPLT	2,772	1,364	609	0	2,473	1,094	480	232	0	496
481 State & Municipal Revenue Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0
482 Payroll Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0
483										
484 Total Subtotal	<u>2,804</u>	<u>1,380</u>	<u>616</u>	<u>0</u>	<u>2,502</u>	<u>1,106</u>	<u>485</u>	<u>235</u>	<u>0</u>	<u>501</u>

485 Note 1 -- Revenue Taxes are not in ECOSS; Pz

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
443 <b>Distribution Plant:</b>										
444 Land in Fee - Distribution Stations 30-NONE	0	0	0	0	0	0	0	0	0	0
445 Land in Fee - Distribution Mains 30-NONE	0	0	0	0	0	0	0	0	0	0
446 Structures and Improvements -										
447 Distribution Stations 32-D-FRM&V	0	0	0	0	0	0	0	0	0	0
448 Mains - Distribution 40-DXMANS	0	0	9	0	14	0	0	2	0	0
449 Measuring and Regulating Equipment -										
450 Distribution Stations 32-D-FRM&V	0	0	0	0	0	0	0	0	0	0
451 Measuring and Regulating Equipment -										
452 Distribution Mains 32-D-FRM&V	0	0	0	0	0	0	0	0	0	0
453 Services 36-METERS\$	1	0	0	0	0	3	0	0	0	0
454 Meters 36-METERS\$	0	0	0	0	0	0	0	0	0	0
455 Meter Installations 36-METERS\$	0	0	0	0	0	0	0	0	0	0
456 House Reg. and Reg. Installations 37-LPMET#	0	0	0	0	0	0	0	0	0	0
457 Industrial Meas. and Reg. Equipment 38-HPMET#	1	0	0	0	0	0	0	0	0	0
458 Other Property on Customers' Premises 39-RATE 74	0	0	0	0	0	0	0	0	0	0
459										
460 Total Distribution Plant Subtotal	2	1	10	0	14	4	0	2	0	0
461										
462 <b>General Plant:</b>										
463 Land and Land Rights 30-NONE	0	0	0	0	0	0	0	0	0	0
464 Structures and Improvements 43-LABOR	0	0	0	0	0	0	0	0	0	0
465 Office Furniture and Equipment 43-LABOR	0	0	0	0	0	0	0	0	0	0
466 Computer Equipment 43-LABOR	0	0	0	0	1	0	0	0	0	0
467 Transportation Equipment 43-LABOR	0	0	0	0	1	0	0	0	0	0
468 Stores Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
469 Tools, Shop and Garage Equipment 43-LABOR	0	0	0	0	0	0	0	0	0	0
470 Laboratory Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
471 Communication Equipment 43-LABOR	0	0	0	0	0	0	0	0	0	0
472 Miscellaneous Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
473										
474 Total General Plant Subtotal	1	0	1	0	2	0	0	0	0	0
475										
476 <b>Total Depreciation Expense</b> Subtotal	3	8	15	0	17	4	4	4	0	0
477										
478 <b>Taxes Other Than Income Taxes</b>										
479 State Franchise 45-GRSPLT	0	0	0	0	0	0	0	0	0	0
480 Real Estate and Invested Capital 45-GRSPLT	0	1	1	0	1	0	0	0	0	0
481 State & Municipal Revenue Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0
482 Payroll Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0
483										
484 Total Subtotal	0	1	1	0	1	0	0	0	0	0

485 Note 1 -- Revenue Taxes are not in ECOS; Pz

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
443 <b>Distribution Plant:</b>										
444 Land in Fee - Distribution Stations 30-NONE	0	0	0	0	0	0	0	0	0	0
445 Land in Fee - Distribution Mains 30-NONE	0	0	0	0	0	0	0	0	0	0
446 Structures and Improvements -										
447 Distribution Stations 32-D-FRM&V	0	0	0	0	0	0	2	1	0	0
448 Mains - Distribution 40-DXMAINS	0	0	0	0	0	0	0	649	0	149
449 Measuring and Regulating Equipment -										
450 Distribution Stations 32-D-FRM&V	0	0	0	0	0	0	4	2	0	0
451 Measuring and Regulating Equipment -										
452 Distribution Mains 32-D-FRM&V	0	0	0	0	0	0	38	23	0	0
453 Services 36-METERS\$	0	0	0	0	0	112	0	0	0	0
454 Meters 36-METERS\$	0	0	0	0	0	13	0	0	0	0
455 Meter Installations 36-METERS\$	0	0	0	0	0	19	0	0	0	0
456 House Reg. and Reg. Installations 37-LPMET#	0	0	0	0	0	0	0	0	0	0
457 Industrial Meas. and Reg. Equipment 38-HPMET#	0	0	0	0	0	5	0	0	0	0
458 Other Property on Customers' Premises 39-RATE 74	0	0	0	0	0	0	0	0	0	0
459										
460 Total Distribution Plant Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>149</u>	<u>44</u>	<u>675</u>	<u>0</u>	<u>149</u>
461										
462 <b>General Plant:</b>										
463 Land and Land Rights 30-NONE	0	0	0	0	0	0	0	0	0	0
464 Structures and Improvements 43-LABOR	0	0	0	0	0	1	9	14	3	3
465 Office Furniture and Equipment 43-LABOR	0	0	0	0	0	0	2	3	1	1
466 Computer Equipment 43-LABOR	0	0	0	0	0	2	20	31	6	6
467 Transportation Equipment 43-LABOR	0	0	0	0	0	2	20	32	6	6
468 Stores Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
469 Tools, Shop and Garage Equipment 43-LABOR	0	0	0	0	0	0	3	4	1	1
470 Laboratory Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
471 Communication Equipment 43-LABOR	0	0	0	0	0	0	2	2	1	0
472 Miscellaneous Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
473										
474 Total General Plant Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7</u>	<u>55</u>	<u>86</u>	<u>17</u>	<u>17</u>
475										
476 <b>Total Depreciation Expense</b> Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>165</u>	<u>1,348</u>	<u>1,083</u>	<u>554</u>	<u>187</u>
477										
478 <b>Taxes Other Than Income Taxes</b>										
479 State Franchise 45-GRSPLT	0	0	0	0	0	0	1	1	1	0
480 Real Estate and Invested Capital 45-GRSPLT	0	0	0	0	0	8	89	86	51	16
481 State & Municipal Revenue Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0
482 Payroll Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0
483										
484 Total Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>90</u>	<u>87</u>	<u>51</u>	<u>16</u>

485 Note 1 -- Revenue Taxes are not in ECOS; Pz

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
443 <b>Distribution Plant:</b>										
444 Land in Fee - Distribution Stations 30-NONE	0	0	0	0	0	0	0	0	0	0
445 Land in Fee - Distribution Mains 30-NONE	0	0	0	0	0	0	0	0	0	0
446 Structures and Improvements -										
447 Distribution Stations 32-D-FRM&V	0	6	2	0	0	0	0	0	0	0
448 Mains - Distribution 40-DXMAINS	0	0	1,226	0	2,692	0	0	8	0	50
449 Measuring and Regulating Equipment -										
450 Distribution Stations 32-D-FRM&V	0	13	5	0	0	0	0	0	0	0
451 Measuring and Regulating Equipment -										
452 Distribution Mains 32-D-FRM&V	0	130	44	0	0	0	2	0	0	0
453 Services 36-METERS\$	4,625	0	0	0	0	20	0	0	0	0
454 Meters 36-METERS\$	551	0	0	0	0	2	0	0	0	0
455 Meter Installations 36-METERS\$	790	0	0	0	0	3	0	0	0	0
456 House Reg. and Reg. Installations 37-LPMET#	31	0	0	0	0	0	0	0	0	0
457 Industrial Meas. and Reg. Equipment 38-HPMET#	395	0	0	0	0	2	0	0	0	0
458 Other Property on Customers' Premises 39-RATE 74	29	0	0	0	0	0	0	0	0	0
459										
460 Total Distribution Plant Subtotal	<u>6,422</u>	<u>149</u>	<u>1,276</u>	<u>0</u>	<u>2,692</u>	<u>28</u>	<u>2</u>	<u>8</u>	<u>0</u>	<u>50</u>
461										
462 <b>General Plant:</b>										
463 Land and Land Rights 30-NONE	0	0	0	0	0	0	0	0	0	0
464 Structures and Improvements 43-LABOR	66	23	26	0	48	0	0	0	0	1
465 Office Furniture and Equipment 43-LABOR	13	5	5	0	10	0	0	0	0	0
466 Computer Equipment 43-LABOR	146	50	58	0	107	1	0	0	0	2
467 Transportation Equipment 43-LABOR	151	52	60	0	111	1	1	0	0	2
468 Stores Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
469 Tools, Shop and Garage Equipment 43-LABOR	19	6	7	0	14	0	0	0	0	0
470 Laboratory Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
471 Communication Equipment 43-LABOR	12	4	5	0	9	0	0	0	0	0
472 Miscellaneous Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
473										
474 Total General Plant Subtotal	<u>407</u>	<u>140</u>	<u>162</u>	<u>0</u>	<u>299</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>6</u>
475										
476 <b>Total Depreciation Expense</b> Subtotal	<u>7,358</u>	<u>3,357</u>	<u>2,047</u>	<u>0</u>	<u>3,378</u>	<u>32</u>	<u>30</u>	<u>13</u>	<u>0</u>	<u>63</u>
477										
478 <b>Taxes Other Than Income Taxes</b>										
479 State Franchise 45-GRSPLT	4	3	2	0	3	0	0	0	0	0
480 Real Estate and Invested Capital 45-GRSPLT	368	273	163	0	282	2	3	1	0	5
481 State & Municipal Revenue Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0
482 Payroll Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0
483										
484 Total Subtotal	<u>372</u>	<u>276</u>	<u>165</u>	<u>0</u>	<u>285</u>	<u>2</u>	<u>3</u>	<u>1</u>	<u>0</u>	<u>5</u>

485 Note 1 -- Revenue Taxes are not in ECOSS; P&

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
443 <b>Distribution Plant:</b>											
444 Land in Fee - Distribution Stations 30-NONE	0	0	0	0	0	0	0	0	0	0	0
445 Land in Fee - Distribution Mains 30-NONE	0	0	0	0	0	0	0	0	0	0	0
446 Structures and Improvements -											
447 Distribution Stations 32-D-FRM&V	0	2	1	0	0	0	2	1	0	0	0
448 Mains - Distribution 40-DXMAINS	0	0	696	0	518	0	0	717	0	295	0
449 Measuring and Regulating Equipment -											
450 Distribution Stations 32-D-FRM&V	0	5	3	0	0	0	5	3	0	0	0
451 Measuring and Regulating Equipment -											
452 Distribution Mains 32-D-FRM&V	0	49	25	0	0	0	43	25	0	0	0
453 Services 36-METERS\$	399	0	0	0	0	150	0	0	0	0	0
454 Meters 36-METERS\$	48	0	0	0	0	18	0	0	0	0	0
455 Meter Installations 36-METERS\$	68	0	0	0	0	26	0	0	0	0	0
456 House Reg. and Reg. Installations 37-LPMET#	0	0	0	0	0	0	0	0	0	0	0
457 Industrial Meas. and Reg. Equipment 38-HPMET#	66	0	0	0	0	10	0	0	0	0	0
458 Other Property on Customers' Premises 39-RATE 74	0	0	0	0	0	0	0	0	0	0	0
459											
460 Total Distribution Plant Subtotal	<u>581</u>	<u>57</u>	<u>724</u>	<u>0</u>	<u>518</u>	<u>203</u>	<u>50</u>	<u>747</u>	<u>0</u>	<u>295</u>	<u>0</u>
461											
462 <b>General Plant:</b>											
463 Land and Land Rights 30-NONE	0	0	0	0	0	0	0	0	0	0	0
464 Structures and Improvements 43-LABOR	8	9	15	0	9	2	8	15	0	5	0
465 Office Furniture and Equipment 43-LABOR	2	2	3	0	2	0	2	3	0	1	0
466 Computer Equipment 43-LABOR	19	19	33	0	21	4	17	34	0	12	0
467 Transportation Equipment 43-LABOR	19	20	34	0	21	4	17	35	0	12	0
468 Stores Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0	0
469 Tools, Shop and Garage Equipment 43-LABOR	2	2	4	0	3	0	2	4	0	1	0
470 Laboratory Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0	0
471 Communication Equipment 43-LABOR	2	2	3	0	2	0	1	3	0	1	0
472 Miscellaneous Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0	0
473											
474 Total General Plant Subtotal	<u>52</u>	<u>53</u>	<u>92</u>	<u>0</u>	<u>57</u>	<u>11</u>	<u>47</u>	<u>95</u>	<u>0</u>	<u>33</u>	<u>0</u>
475											
476 <b>Total Depreciation Expense</b> Subtotal	<u>701</u>	<u>1,277</u>	<u>1,161</u>	<u>0</u>	<u>650</u>	<u>227</u>	<u>1,123</u>	<u>1,197</u>	<u>0</u>	<u>370</u>	<u>0</u>
477											
478 <b>Taxes Other Than Income Taxes</b>											
479 State Franchise 45-GRSPLT	0	1	1	0	1	0	1	1	0	0	0
480 Real Estate and Invested Capital 45-GRSPLT	35	104	92	0	54	11	91	95	0	31	0
481 State & Municipal Revenue Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0	0
482 Payroll Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0	0
483											
484 Total Subtotal	<u>36</u>	<u>105</u>	<u>93</u>	<u>0</u>	<u>55</u>	<u>11</u>	<u>92</u>	<u>96</u>	<u>0</u>	<u>31</u>	<u>0</u>

485 Note 1 -- Revenue Taxes are not in ECOS; Pz

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Response to: Illinois Industrial Energy Consumers**  
**Ill.C.C. Docket No. 08-0363**  
**IIEC First Set of Data Requests**

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- IIEC 1.11 Q. Please provide the month-end volumes of the storage banks of the transportation customers (in the aggregate) for the months September 30, 2002 through the present. If the Company does not have the requested data, please provide the requested daily data for as far back as the data exists, and prior to that date, provide it to the greatest degree of granularity.
- IIEC 1.11 A. See attached Exhibit 1 for the month-end storage balances of Transportation customers (excludes storage balances of Customer Select customers).

*Witness:* Gary R. Bartlett

IIEC 1.11  
Exhibit 1  
Page 1 of 1

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Response to: Illinois Commerce Commission**  
**Ill.C.C. Docket No. 08-0363**  
**IIEC First Set of Data Requests**

**Transportation Customers**  
**End of Month Storage Balances (MMBtu)**

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
January	18,402,946	21,593,619	24,167,940	20,361,055	17,662,880	12,313,977	
February	7,778,018	12,250,558	18,317,828	20,682,439	12,507,075	5,313,209	
March	11,102,166	15,527,041	19,442,288	19,515,211	13,250,706	11,091,966	
April	12,590,817	16,155,453	20,056,937	21,328,925	14,463,089	11,335,716	
May	14,924,146	19,941,147	21,250,205	21,108,947	15,522,713	12,294,791	
June	16,895,474	23,298,061	26,198,606	21,557,934	19,230,370	14,378,045	
July		25,416,963	27,018,676	22,836,103	22,653,620	15,683,221	
August		24,570,202	25,230,995	22,648,761	23,939,385	14,601,337	
September		27,319,258	30,115,177	24,485,823	25,142,882	18,100,963	24,325,271
October		28,721,530	30,049,803	27,919,717	28,468,248	21,808,216	23,241,987
November		29,032,834	30,547,135	27,617,055	29,354,853	24,569,884	20,844,825
December		26,073,922	29,336,983	24,275,992	25,572,675	23,358,622	19,554,363

(Excludes storage balances of Customer Select customers)

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Response to: Illinois Industrial Energy Consumers**  
**Ill.C.C. Docket No. 08-0363**  
**IIEC Second Set of Data Requests**

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IIEC 2.01 Q. Have the Nicor storage fields experienced any degradation, or conversely any enhancements, in their physical capability to either a) store, b) receive, or c) deliver gas, in the last 5 years? If so, please quantify those changes and provide any geological or engineering studies that corroborate these figures.

IIEC 2.01 A. Nicor Gas' storage fields have not experienced a reduction in their physical ability to store, receive or deliver gas in the last five years. Operating practices and maintenance programs have maintained operating performance levels. In addition, efforts to fully cycle planned seasonal capacity have resulted in improved deliverability at relatively lower inventory levels.

*Witness:* Gary R. Bartlett

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Response to: Illinois Industrial Energy Consumers**  
**Ill.C.C. Docket No. 08-0363**  
**IIEC Third Set of Data Requests**

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IIEC 3.01 Q. Nicor claims that in the rate year it will incur \$15.23 million in “Other Expenses” as part of its storage costs. This is the amount that is claimed for Account 824.

- a) Please provide the amount of expenses recorded in Account 824 for the years 2005, 2006, and 2007.
- b) Please justify the need for this purported \$15.23 million in expenses and explain in detail where the money will be spent.

IIEC 3.01 A. a) Please note that Nicor Gas inadvertently referenced Account 824, Other Expenses in Form 21, Annual Report to the Illinois Commerce Commission for reporting of storage gas losses. The proper account is Account 823, Gas Losses. The amount of expenses recorded in Account 823 – Gas Losses are as follows:

2005	\$17.54 million **
2006	\$21.43 million
2007	\$14.82 million

\*\* - \$6.49 million was recorded to account 823; \$11.05 million occurred prior to the effective date of the Company’s last rate case (Docket No. 04-0779) and was recorded as cost of gas.

- b) The \$15.23 million in Account 823 – Gas Losses represents the budgeted cost of company-use gas related to gas storage losses. See also the Company’s responses to data requests AG 4.11 and AG 4.13.

*Witness:* James M. Gorenz

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Response to: Illinois Industrial Energy Consumers**  
**Ill.C.C. Docket No. 08-0363**  
**IIEC Fourth Set of Data Requests**

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IIEC 4.01 Q. Were Account 823 expenses included in the numerator of the SBS charge in Docket 04-0779?

IIEC 4.01 A. No.

*Witness:* Robert R. Mudra

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Response to: Illinois Industrial Energy Consumers**  
**Ill.C.C. Docket No. 08-0363**  
**IIEC Fourth Set of Data Requests**

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IIEC 4.04 Q. Do Nicor transportation customers pay in kind for all unaccounted-for gas losses? If the answer is in the negative, please explain in detail how transportation customers pay for unaccounted-for gas losses under Nicor's current tariffs.

IIEC 4.04 A. Yes, customers taking service under Rates 17, 19, 74, 75, 76 and 77 as well as Riders 16 and 25 pay in kind for unaccounted-for gas losses.

*Witness:* Robert R. Mudra

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Response to: Illinois Industrial Energy Consumers**  
**Ill.C.C. Docket No. 08-0363**  
**IIEC Fifth Set of Data Requests**

- IIEC 5.02 Q.
- a. Did Mr. Heintz allocate storage costs to Rates 74, 75, 76, and 77 in the ECOS as modified in his rebuttal testimony?
  - b. Assuming that the answer is in the affirmative, please quantify the amount of storage-related O&M expenses, storage-related Depreciation and Amortization expenses, storage-related rate base, and storage-related taxes (other than income taxes) to each of those four classes.
  - c. Assuming storage-related O&M was allocated to Rates 74, 75, 76 and 77, were any of the amounts allocated attributable to Account 823?
  - d. If the answer to 5-2 c., above, is yes, please quantify the allocated amounts attributable to Account 823. If the answer is no, please identify the worksheet tab name, and cell references of the cost of service study where it can be verified that Account 823 costs were not allocated to the transportation classes.

IIEC 5.02 A.

a.	Yes.				
b.	Rate	74	75	76	77
	Net Plant	31,572	436	12,008	10,560
	O&M	3,739	52	1,422	1,250
	Depreciation	1,802	25	685	603
	Other Taxes	280	3	106	94

Note: Numbers in Table are (\$000's)

Note: Rate base components other than Net Plant, such as ADIT, are not specifically functionalized to Underground Storage in the ECOSS.

- c. No.
- d. ECOSS Allocation (G), spreadsheet rows 296-297 (print rows 282-83)

*Witness:* Alan C. Heintz

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Response to: Illinois Industrial Energy Consumers**  
**Ill.C.C. Docket No. 08-0363**  
**IIEC Fifth Set of Data Requests**

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IIEC 5.03      Q.      Does Mr. Heintz agree or disagree that the amount of storage-related rate base and expense that he allocated to the transportation classes (Rates 74, 75, 76 and 77) in his embedded cost of service study is not dependent upon the amount of storage service these customers elect to take and pay for? If Mr. Heintz disagrees, please cite to the worksheet tab name, and cell references of the Nicor cost of service study where it can be verified that the amount of storage service elected by these customers was used as an input to the allocation process.

IIEC 5.03      A.      Mr. Heintz agrees that the allocator for storage costs – firm peak demands by class (after directly assigning some costs to Rate 17) – may not exactly reflect the amount of storage services elected by Transportation customers.

*Witness:*      Alan C. Heintz

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Response to: Illinois Industrial Energy Consumers**  
**Ill.C.C. Docket No. 08-0363**  
**IIEC Fifth Set of Data Requests**

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IIEC 5.04     Q.     Is it Mr. Heintz's position that the amount of costs allocated to a class in an embedded cost of service study should be independent of the level of services that class takes from the utility? If so, please cite to any authoritative texts, treatises, or manuals that support such a position.

IIEC 5.04     A.     No, that is not his opinion. An ECOSS allocation methodology may not reflect exactly the options certain customers have within a class or certain entire customer classes have in terms of choosing the level of a particular service they consume. Typically, such options are accounted for by the rate design adopted for those customers or classes. In this case, Mr. Heintz understands that in designing the base rates for transportation customers, Nicor adjusts the allocated costs to remove allocated underground storage costs. The customers then pay for the amount of underground storage service they select by paying a rate specific to such costs.

*Witness:*     Alan C. Heintz

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Response to: Illinois Industrial Energy Consumers**  
**Ill.C.C. Docket No. 08-0363**  
**IIEC Fifth Set of Data Requests**

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IIEC 5.10      Q.      Please provide the revised cost of service study in electronic format with all formulae intact.

IIEC 5.10      A.      The revised ECOSS (Excel file) is attached as Exhibit 1.

*Witness:*      Alan C. Heintz

**Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year**

**LIST OF SCHEDULES**

<b>Schedule</b>	<b>Title</b>
A	RATES OF RETURN BY RATE CLASS BASED ON EXISTING RATES
B	RATES OF RETURN AT PRESENT RATES -- REVENUE ADJUSTMENTS AND RATES OF RETURN AT PROPOSED RATES
C	RATES OF RETURN BY RATE CLASS BASED ON PROPOSED RATES
D	REVENUE REQUIREMENTS BY COST CLASSIFICATION -- PROPOSED RATES
E	STORAGE REVENUE REQUIREMENTS AT PROPOSED OPERATING INCOME
F	EMBEDDED COST OF SERVICE STUDY -- REVENUE REQUIREMENT BY CLASSIFICATION BY RATE SCHEDULE
G	EMBEDDED COST OF SERVICE STUDY -- CLASSIFICATION AND ALLOCATION OF COSTS
H	EMBEDDED COST OF SERVICE STUDY -- CLASSIFICATION AND ALLOCATION FACTORS
I	EMBEDDED COST OF SERVICE STUDY -- DEVELOPMENT OF LABOR ALLOCATORS
J	BASE RATE REVENUES BY RATE CLASS -- PRESENT AND PROPOSED RATES
K	CURRENT AND PROPOSED INCOME TAXES
L	ALLOCATION UNITS (CUSTOMERS, VOLUMES) AND DIRECT ASSIGNMENT RATE BASE ITEMS
M	DIRECT ASSIGNMENT AMOUNTS (OTHER THAN MAINS AND METER INVESTMENTS)

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

INCLUDES REVISIONS TO NICOR GAS' COST OF SERVICE COMPONENTS

RATES OF RETURN BY RATE CLASS BASED ON EXISTING RATES

Line No.	Description (A)	Rate Base Amounts ECOSS 1/ (B)	Current Base Rate Revenues 2/ (C)	Operating Expenses				Total Expenses (H)	Operating Income (Col. C-H) (I)	After Tax Rates of Return (Col. I/B) (J)
				O. & M. Expenses ECOSS 1/ (D)	Depr. & Amortiz'n ECOSS 1/ (E)	Other Than Income 1/ Income 1/ (F)	Taxes Income Taxes 3/ (G)			
<b>Residential Rates:</b>										
1	Rate 1 - Residential	964,102	354,002	243,972	114,740	7,403	(598)	365,518	(11,516)	(1.19)
<b>Nonresidential Rates:</b>										
2	Rate 4 - General Gas Service	302,916	121,463	48,106	37,335	2,360	1,661	89,462	32,001	10.56
3	Rate 5 - Seasonal Use Service	559	189	66	44	4	4	117	72	12.80
4	Rate 6 - Large General Service	111	49	14	12	1	1	28	21	19.31
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0	0	0	0.00
6	Rate 17/19 - Contract Service	31,947	9,234	3,731	3,337	256	94	7,418	1,816	5.68
7	Rate 74 - General Transportation	146,926	42,744	17,406	16,145	1,114	399	35,063	7,681	5.23
8	Rate 75 - Seasonal Use Transportation	1,603	147	183	138	11	(9)	323	(176)	(10.97)
9	Rate 76 - Large General Transportation	41,040	10,498	4,912	3,789	293	74	9,069	1,429	3.48
10	Rate 77 - Large Volume Transportation	32,954	7,034	3,836	2,918	235	2	6,990	44	0.13
11	Subtotal - Nonresidential	558,055	191,358	78,253	63,718	4,273	2,226	148,469	42,889	7.69
12	<b>Subtotal - Residential &amp; Nonresidential</b>	<b>1,522,157</b>	<b>545,360</b>	<b>322,225</b>	<b>178,458</b>	<b>11,676</b>	<b>1,628</b>	<b>513,987</b>	<b>31,373</b>	<b>2.06</b>
13	<b>Other (Rider 13 &amp; 16):</b>		1,920						1,920	
14	<b>Total -- All Rates &amp; Riders</b>	<b>\$ 1,522,157</b>	<b>\$ 547,280</b>	<b>\$ 322,225</b>	<b>\$ 178,458</b>	<b>\$ 11,676</b>	<b>\$ 1,628</b>	<b>\$ 513,987</b>	<b>\$ 33,293</b>	<b>2.19</b>

1/ From ECOSS Summary, Schedule F

2/ From Schedule J, Base Rate Revenues

3/ Income taxes from Schedule K were allocated according to operating income before income taxes.

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

**RATES OF RETURN AT PRESENT RATES -- REVENUE ADJUSTMENTS AND RATES OF RETURN AT PROPOSED RATES**

(Dollars in Thousands)

Line No.	Description (A)	Projected 2009 Test Year at Current Rates				Test Year Adjusted for Proposed Rate Case				
		Rate Base Amounts (B)	Base Rate Revenues (C)	Operating Income (D)	Rates of Return (E)	Proposed Revenue Adjustments Equalizing Adjustment 1/ (F)	Proposed Increases 2/ (G)	Total Amount (H)	Percent Revenue Change (I)	Rates of Return 3/ (J)
<b>Residential Rates:</b>										
1	Rate 1 - Residential	964,102	354,002	(11,516)	(1.19)	32,228	91,288	123,516	34.9	7.69
<b>Nonresidential Rates:</b>										
2	Rate 4 - General Gas Service	302,916	121,463	32,001	10.56	(27,342)	28,682	1,340	1.1	7.69
3	Rate 5 - Seasonal Use Service	559	189	72	12.80	(64)	53	(11)	(5.7)	7.69
4	Rate 6 - Large General Service	111	49	21	19.31	(20)	11	(10)	(19.9)	7.69
5	Rate 7 - Large-Volume Service	0	0	0	0.00	0	0	0	0.0	0.00
6	Rate 17/19 - Contract Service	31,947	9,234	1,816	5.68	N/A	N/A	N/A	0.0	5.68
7	Rate 74 - General Transportation	146,926	42,744	7,681	5.23	(5,014)	13,912	8,898	20.8	7.69
8	Rate 75 - Seasonal Use Transportation	1,603	147	(176)	(10.97)	218	152	370	251.8	7.69
9	Rate 76 - Large General Transportation	41,040	10,498	1,429	3.48	(647)	3,886	3,238	30.8	7.69
10	Rate 77 - Large Volume Transportation	32,954	7,034	44	0.13	641	3,120	3,762	53.5	7.69
11	Subtotal - Nonresidential	558,055	191,358	42,889	7.69	(32,228)	49,816	17,588	9.2	7.57
12	<b>Subtotal - Residential &amp; Nonresidential</b>	<b>1,522,157</b>	<b>545,360</b>	<b>31,373</b>	<b>2.06</b>	<b>0</b>	<b>141,104</b>	<b>141,104</b>	<b>44</b>	
13	<b>Total -- All Rates &amp; Riders</b>		1,920	1,920		0	62	62	3.2	
14	<b>Total -- All Rates</b>	<b>\$ 1,522,157</b>	<b>\$ 547,280</b>	<b>\$ 33,293</b>	<b>2.19 %</b>	<b>\$ -</b>	<b>\$ 141,166</b>	<b>\$ 141,166</b>	<b>25.8</b>	<b>7.78 %</b>

1/ Revenue adjustments to establish a uniform rate return among rate classes based on a composite of current income taxes at

4.9332 %

2/ Proposed revenue increases, with uniform rate of return for all rate classes, except Rate 17.

Rates of return assume a composite income tax rate for new or incremental return amounts, as follows:

39.7450 %

3/ From Schedule C, Col. (J)

4/ No rate change proposed for Rate 17/19 -- negotiated rates.

Nicor Gas Exhibit 30.3  
Schedule C  
Page 1 of 1

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

INCLUDES REVISIONS TO NICOR GAS' COST OF SERVICE COMPONENTS

RATES OF RETURN BY RATE CLASS BASED ON PROPOSED RATES

(Dollars in Thousands)

Line No.	Description (A)	Rate Base Amounts ECOSS 1/ (B)	Proposed Base Rate Revenues 2/ (C)	Operating Expenses				Total Expenses (D thru G) (H)	Operating Income (Col. C-H) (I)	Rates of Return (Col. I/B) (J)
				O. & M. Expenses ECOSS 1/ (D)	Depr. & Amortiz'n ECOSS 1/ (E)	Taxes				
						Other Than Income 1/ (F)				
<b>Residential Rates:</b>										
1	Rate 1 - Residential	964,102	477,518	243,972	114,740	7,403	37,291	403,406	74,112	7.69
<b>Nonresidential Rates:</b>										
2	Rate 4 - General Gas Service	302,916	122,803	48,106	37,335	2,360	11,717	99,517	23,286	7.69
3	Rate 5 - Seasonal Use Service	559	178	66	44	4	22	135	43	7.69
4	Rate 6 - Large General Service	111	39	14	12	1	4	31	9	7.69
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0	0	0	0.00
6	Rate 17/19 - Contract Service	31,947	9,234	3,731	3,337	256	94	7,418	1,816	5.68
7	Rate 74 - General Transportation	146,926	51,642	17,406	16,145	1,114	5,683	40,348	11,294	7.69
8	Rate 75 - Seasonal Use Transportation	1,603	517	183	138	11	62	394	123	7.69
9	Rate 76 - Large General Transportation	41,040	13,736	4,912	3,789	293	1,587	10,582	3,155	7.69
10	Rate 77 - Large Volume Transportation	32,954	10,796	3,836	2,918	235	1,275	8,263	2,533	7.69
11	Subtotal - Nonresidential	558,055	208,946	78,253	63,718	4,273	20,444	166,688	42,258	7.57
12	<b>Subtotal - Residential &amp; Nonresidential</b>	<b>1,522,157</b>	<b>686,464</b>	<b>322,225</b>	<b>178,458</b>	<b>11,676</b>	<b>57,734</b>	<b>570,093</b>	<b>116,371</b>	
13	<b>Total -- All Rates &amp; Riders</b>		1,982						1,982	
14	<b>Total -- All Rates</b>	<b>\$ 1,522,157</b>	<b>\$ 688,446</b>	<b>\$ 322,225</b>	<b>\$ 178,458</b>	<b>\$ 11,676</b>	<b>\$ 57,734</b>	<b>\$ 570,093</b>	<b>\$ 118,353</b>	<b>7.78</b>

1/ From ECOSS Summary, Schedule F

2/ From Schedule J, Base Rate Revenues

3/ Income taxes from Schedule K were allocated according to operating income before income taxes.

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Nicor Gas Exhibit 15.1  
Schedule D  
Page 1 of 1

**REVENUE REQUIREMENTS BY COST CLASSIFICATION -- PROPOSED RATES**

(Dollars in Thousands)

Line No.	Description (A)	Overall Revenue Requirements (Source: Schedule F)					Total Amount (G)
		Allocated by Component			Directly Assigned		
		Customer Costs (B)	Demand Costs (C) 1/	Volume Costs (D)	Rt 17/19 Costs (E)	Distribution Mains (F)	
<b>Residential Rates:</b>							
1	Rate 1 - Residential	256,613	77,460	28,015	0	115,430	477,518
<b>Nonresidential Rates:</b>							
2	Rate 4 - General Gas Service	62,110	26,928	10,635	0	23,130	122,803
3	Rate 5 - Seasonal Use Service	14	41	56	0	67	178
4	Rate 6 - Large General Service	11	15	13	0	1	39
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0
6	Rate 17/19 - Contract Service	351	3,288	3,906	2,740	730	11,016
7	Rate 74 - General Transportation	17,552	13,539	7,381	0	13,169	51,642
8	Rate 75 - Seasonal Use Transportation	74	150	47	0	247	517
9	Rate 76 - Large General Transportation	1,867	5,149	4,188	0	2,533	13,736
10	Rate 77 - Large Volume Transportation	506	4,528	4,319	0	1,443	10,796
11	Subtotal - Nonresidential	82,486	53,638	30,543	2,740	41,321	210,728
12	<b>Total - Residential &amp; Nonresidential</b>	<b>\$ 339,098</b>	<b>\$ 131,098</b>	<b>\$ 58,558</b>	<b>\$ 2,740</b>	<b>\$ 156,751</b>	<b>\$ 688,246</b>

1/ Including revenue requirements associated with top gas inventory allocated to sales service rates according to peak day demands.

Nicor Gas Exhibit 30.1  
Schedule E  
Page 1 of 3Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year**STORAGE REVENUE REQUIREMENTS AT PROPOSED OPERATING INCOME**

(Dollars in Thousands)

Line No.	Description (A)	Storage Revenue Requirements				Total (Without Top Gas & Losses) (F)
		O & M, Depr. & TOI (B)	Return & Inc. Taxes (C) 3/	Total (D)	Amount (Due to Top Gas & Losses) (E) 4/	
<b>Residential Rates:</b>						
1	Rate 1 - Residential	31,659	22,189	53,848	19,916	33,933
<b>Nonresidential Rates:</b>						
2	Rate 4 - General Gas Service	11,131	7,802	18,933	6,379	12,554
3	Rate 5 - Seasonal Use Service	24	17	41	0	41
4	Rate 6 - Large General Service	7	5	12	0	12
5	Rate 7 - Large-Volume Service	0	0	0	0	0
6	Rate 17/19 - Contract Service	0	0	0	0	0
7	Rate 74 - General Transportation	6,338	4,442	10,780	0	10,780
8	Rate 75 - Seasonal Use Transportation	87	61	149	0	149
9	Rate 76 - Large General Transportation	2,410	1,689	4,100	0	4,100
10	Rate 77 - Large Volume Transportation	2,120	1,486	3,605	0	3,605
11	Total - Nonresidential	22,117	15,502	37,619	6,379	31,240
12	<b>Total -- All Rates ex Rate 17 /19</b>	<u>2/ \$ 53,776</u>	<u>\$ 37,691</u>	<u>\$ 91,467</u>	<u>\$ 26,294</u>	<u>\$ 65,173</u>
13	Storage Rate Base (w Top Gas)		<u>\$325,813</u> 1/			
14	Top Gas Portion of Storage Rate Base				<u>\$ 95,645</u>	
15	Proposed Overall Rate of Return (Schedule C)		11.57%		11.57%	
16	<b>Rate 17/19 -- Contract Service</b>	<u>\$ 1,806</u>	<u>\$ 894</u>	<u>\$ 2,701</u>	<u>\$ -</u>	<u>\$ 2,701</u>
17	<b>Total -- All Rates</b>	<u>\$ 55,582</u>	<u>\$ 38,585</u>	<u>\$ 94,168</u>	<u>\$ 26,294</u>	<u>\$ 67,873</u>

1/ Excludes Rate 17/19 Rate Base

2/ Allocated to rate classes on firm demand sourced from Col.(F), Schedule L)

3/ The total at line 12 is rate base at line 13 times return at line 15.

4/ The total at line 12, column (E) is Top Gas at line 14 times return at line 15 plus losses of \$15,230.

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

	Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component				
								Customer (H)	Demand (I)	Volume (J)	Other (K)	Dist. Mains (L)
<b>Gross Plant in Service</b>												
1	<b>Intangible Plant:</b>											
2	Organization	301	\$ -	\$ -		\$0	1-NONE	0	0	0	0	0
3	Miscellaneous	303	<u>105,139</u>	<u>796</u>		<u>105,935</u>	16-LABOR	59,106	9,547	9,832	134	27,318
4												
5	Total Intangible Plant		<u>105,139</u>	<u>796</u>	<u>0</u>	<u>105,935</u>		<u>59,106</u>	<u>9,547</u>	<u>9,832</u>	<u>134</u>	<u>27,318</u>
6												
7	<b>Mftured Gas Production Plant:</b>											
8	Total Manufactured Gas Plant	304-311	<u>0</u>	<u>0</u>		<u>0</u>	1-NONE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9												
10	<b>Underground Storage Plant:</b>											
												Direct assign to Rate 17
11	Land	350.1	\$ 2,545	\$ -		\$ 2,545	7-UGSTOR	0	2,462	0	83	0
12	Rights-of-way	350.2	0	0		0	1-NONE	0	0	0	0	0
13	Structures and Improvements	351	16,456	0		16,456	7-UGSTOR	0	15,921	0	535	0
14	Wells	352	85,600	0		85,600	7-UGSTOR	0	82,818	0	2,782	0
15	Storage Leaseholds and Rights	352.1	9,355	0		9,355	7-UGSTOR	0	9,051	0	304	0
16	Reservoirs	352.2	0	0		0	1-NONE	0	0	0	0	0
17	Non-recoverable base gas	352.3	171,818	0		171,818	7-UGSTOR	0	166,235	0	5,583	0
18	Lines	353	47,174	0	173	47,347	7-UGSTOR	0	45,808	0	1,539	0
19	Compressor Station Equipment	354	147,447	6,408		153,855	7-UGSTOR	0	148,855	0	5,000	0
20	Measuring and Reg. Equipment	355	4,977	0		4,977	7-UGSTOR	0	4,815	0	162	0
21	Purification Equipment	356	52,500	95		52,595	7-UGSTOR	0	50,886	0	1,709	0
22	Other Equipment	357	2,389	0		2,389	7-UGSTOR	0	2,311	0	78	0
23	Recoverable base gas	117	<u>50,418</u>	<u>0</u>		<u>50,418</u>	7-UGSTOR	0	48,780	0	1,638	0
24												
25	Total Underground Storage Plant	350-357	<u>590,679</u>	<u>6,503</u>	<u>173</u>	<u>597,355</u>		<u>0</u>	<u>577,943</u>	<u>0</u>	<u>19,412</u>	<u>0</u>
26												
27	<b>Transmission Plant:</b>											
28	Land in Fee - Transmission Stations	374.5	565	0		565	6-DEM & VOL	0	434	131	0	0
29	Land in Fee - Transmission Mains	374.6	2,899	0		2,899	6-DEM & VOL	0	2,229	670	0	0
30	Land Rights - Transmission Mains	374.7	19,267	0		19,267	6-DEM & VOL	0	14,812	4,455	0	0
31	Land Rights - Transmission Stations	374.8	208	0		208	6-DEM & VOL	0	160	48	0	0
32	Structures and Improvements	375.1	104	0		104	6-DEM & VOL	0	80	24	0	0
33	Mains - Transmission	376.1	259,543	0	113	259,656	6-DEM & VOL	0	199,624	60,032	0	0
34	Measuring and Regulating Equipment -											
35	Transmission Stations	378.3	81,170	0		81,170	6-DEM & VOL	0	62,403	18,767	0	0
36	Measuring and Regulating Equipment -											
37	Transmission Mains	378.4	<u>0</u>	<u>0</u>		<u>0</u>	1-NONE	0	0	0	0	0
38												
39	Total Transmission Plant		<u>363,756</u>	<u>0</u>	<u>113</u>	<u>363,869</u>		<u>0</u>	<u>279,742</u>	<u>84,127</u>	<u>0</u>	<u>0</u>

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
<b>Gross Plant in Service</b>												
1	<b>Intangible Plant:</b>											
2	Organization	30-NONE	0	0	0	0	0	0	0	0	0	
3	Miscellaneous	43-LABOR	46,919	5,376	4,674	0	20,116	8,496	1,890	1,782	0	4,031
4												
5	Total Intangible Plant	Subtotal	<u>46,919</u>	<u>5,376</u>	<u>4,674</u>	<u>0</u>	<u>20,116</u>	<u>8,496</u>	<u>1,890</u>	<u>1,782</u>	<u>0</u>	<u>4,031</u>
6												
7	<b>Mftured Gas Production Plant:</b>											
8	Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
9												
10	<b>Underground Storage Plant:</b>											
11	Land	34-UG-DEM	0	1,450	0	0	0	0	510	0	0	0
12	Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0	0
13	Structures and Improvements	34-UG-DEM	0	9,373	0	0	0	0	3,296	0	0	0
14	Wells	34-UG-DEM	0	48,757	0	0	0	0	17,143	0	0	0
15	Storage Leaseholds and Rights	34-UG-DEM	0	5,328	0	0	0	0	1,873	0	0	0
16	Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
17	Non-recoverable base gas	34-UG-DEM	0	97,865	0	0	0	0	34,409	0	0	0
18	Lines	34-UG-DEM	0	26,968	0	0	0	0	9,482	0	0	0
19	Compressor Station Equipment	34-UG-DEM	0	87,634	0	0	0	0	30,812	0	0	0
20	Measuring and Reg. Equipment	34-UG-DEM	0	2,835	0	0	0	0	997	0	0	0
21	Purification Equipment	34-UG-DEM	0	29,957	0	0	0	0	10,533	0	0	0
22	Other Equipment	34-UG-DEM	0	1,361	0	0	0	0	478	0	0	0
23	Recoverable base gas	34-UG-DEM	0	28,717	0	0	0	0	10,097	0	0	0
24												
25	Total Underground Storage Plant	Subtotal	<u>0</u>	<u>340,245</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>119,630</u>	<u>0</u>	<u>0</u>	<u>0</u>
26												
27	<b>Transmission Plant:</b>											
28	Land in Fee - Transmission Stations	35-D-TOT&V	0	227	62	0	0	0	80	24	0	0
29	Land in Fee - Transmission Mains	35-D-TOT&V	0	1,166	319	0	0	0	410	122	0	0
30	Land Rights - Transmission Mains	35-D-TOT&V	0	7,750	2,118	0	0	0	2,725	808	0	0
31	Land Rights - Transmission Stations	35-D-TOT&V	0	84	23	0	0	0	29	9	0	0
32	Structures and Improvements	35-D-TOT&V	0	42	11	0	0	0	15	4	0	0
33	Mains - Transmission	35-D-TOT&V	0	104,442	28,541	0	0	0	36,719	10,884	0	0
34	Measuring and Regulating Equipment -											
35	Transmission Stations	35-D-TOT&V	0	32,649	8,922	0	0	0	11,479	3,402	0	0
36	Measuring and Regulating Equipment -											
37	Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
38												
39	Total Transmission Plant	Subtotal	<u>0</u>	<u>146,360</u>	<u>39,996</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,457</u>	<u>15,252</u>	<u>0</u>	<u>0</u>

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>Gross Plant in Service</b>											
1	<b>Intangible Plant:</b>										
2	Organization	30-NONE	0	0	0	0	0	0	0	0	0
3	Miscellaneous	43-LABOR	4	3	9	0	12	2	1	2	0
4											
5	Total Intangible Plant		<u>4</u>	<u>3</u>	<u>9</u>	<u>0</u>	<u>12</u>	<u>2</u>	<u>1</u>	<u>2</u>	<u>0</u>
6											
7	<b>Mftured Gas Production Plant:</b>										
8	Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0
9											
10	<b>Underground Storage Plant:</b>										
11	Land	34-UG-DEM	0	1	0	0	0	0	0	0	0
12	Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0
13	Structures and Improvements	34-UG-DEM	0	7	0	0	0	0	2	0	0
14	Wells	34-UG-DEM	0	37	0	0	0	0	10	0	0
15	Storage Leaseholds and Rights	34-UG-DEM	0	4	0	0	0	0	1	0	0
16	Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0
17	Non-recoverable base gas	34-UG-DEM	0	74	0	0	0	0	21	0	0
18	Lines	34-UG-DEM	0	20	0	0	0	0	6	0	0
19	Compressor Station Equipment	34-UG-DEM	0	66	0	0	0	0	19	0	0
20	Measuring and Reg. Equipment	34-UG-DEM	0	2	0	0	0	0	1	0	0
21	Purification Equipment	34-UG-DEM	0	23	0	0	0	0	6	0	0
22	Other Equipment	34-UG-DEM	0	1	0	0	0	0	0	0	0
23	Recoverable base gas	34-UG-DEM	0	22	0	0	0	0	6	0	0
24											
25	Total Underground Storage Plant	Subtotal	<u>0</u>	<u>256</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>73</u>	<u>0</u>	<u>0</u>
26											
27	<b>Transmission Plant:</b>										
28	Land in Fee - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0
29	Land in Fee - Transmission Mains	35-D-TOT&V	0	0	1	0	0	0	0	0	0
30	Land Rights - Transmission Mains	35-D-TOT&V	0	0	4	0	0	0	2	1	0
31	Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0
32	Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0
33	Mains - Transmission	35-D-TOT&V	0	0	58	0	0	0	22	13	0
34	Measuring and Regulating Equipment -										
35	Transmission Stations	35-D-TOT&V	0	0	18	0	0	0	7	4	0
36	Measuring and Regulating Equipment -										
37	Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0
38											
39	Total Transmission Plant	Subtotal	<u>0</u>	<u>0</u>	<u>81</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31</u>	<u>19</u>	<u>0</u>

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>Gross Plant in Service</b>											
1	<b>Intangible Plant:</b>										
2	Organization	30-NONE	0	0	0	0	0	0	0	0	0
3	Miscellaneous	43-LABOR	0	0	0	0	52	422	662	134	127
4											
5	Total Intangible Plant		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>52</u>	<u>422</u>	<u>662</u>	<u>134</u>	<u>127</u>
6											
7	<b>Mftured Gas Production Plant:</b>										
8	Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0
9											
10	<b>Underground Storage Plant:</b>										
										DA to Rt 17	
11	Land		0	0	0	0	0	0	0	83	0
12	Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0
13	Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	535	0
14	Wells	34-UG-DEM	0	0	0	0	0	0	0	2,782	0
15	Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	304	0
16	Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0
17	Non-recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	5,583	0
18	Lines	34-UG-DEM	0	0	0	0	0	0	0	1,539	0
19	Compressor Station Equipment	34-UG-DEM	0	0	0	0	0	0	0	5,000	0
20	Measuring and Reg. Equipment	34-UG-DEM	0	0	0	0	0	0	0	162	0
21	Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	1,709	0
22	Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	78	0
23	Recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	1,638	0
24											
25	Total Underground Storage Plant	Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,412</u>	<u>0</u>
26											
27	<b>Transmission Plant:</b>										
28	Land in Fee - Transmission Stations	35-D-TOT&V	0	0	0	0	0	49	9	0	0
29	Land in Fee - Transmission Mains	35-D-TOT&V	0	0	0	0	0	253	45	0	0
30	Land Rights - Transmission Mains	35-D-TOT&V	0	0	0	0	0	1,683	300	0	0
31	Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	18	3	0	0
32	Structures and Improvements	35-D-TOT&V	0	0	0	0	0	9	2	0	0
33	Mains - Transmission	35-D-TOT&V	0	0	0	0	0	22,680	4,043	0	0
34	Measuring and Regulating Equipment -										
35	Transmission Stations	35-D-TOT&V	0	0	0	0	0	7,090	1,264	0	0
36	Measuring and Regulating Equipment -										
37	Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0
38											
39	Total Transmission Plant	Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,783</u>	<u>5,666</u>	<u>0</u>	<u>0</u>

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
<b>Gross Plant in Service</b>												
1	<b>Intangible Plant:</b>											
2	Organization	30-NONE	0	0	0	0	0	0	0	0	0	
3	Miscellaneous	43-LABOR	3,135	1,075	1,251	0	2,295	13	11	8	0	43
4												
5	Total Intangible Plant		<u>3,135</u>	<u>1,075</u>	<u>1,251</u>	<u>0</u>	<u>2,295</u>	<u>13</u>	<u>11</u>	<u>8</u>	<u>0</u>	<u>43</u>
6												
7	<b>Mftured Gas Production Plant:</b>											
8	Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
9												
10	<b>Underground Storage Plant:</b>											
11	Land		0	290	0	0	0	0	4	0	0	0
12	Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0	0
13	Structures and Improvements	34-UG-DEM	0	1,876	0	0	0	0	26	0	0	0
14	Wells	34-UG-DEM	0	9,760	0	0	0	0	135	0	0	0
15	Storage Leaseholds and Rights	34-UG-DEM	0	1,067	0	0	0	0	15	0	0	0
16	Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
17	Non-recoverable base gas	34-UG-DEM	0	19,591	0	0	0	0	270	0	0	0
18	Lines	34-UG-DEM	0	5,399	0	0	0	0	74	0	0	0
19	Compressor Station Equipment	34-UG-DEM	0	17,543	0	0	0	0	242	0	0	0
20	Measuring and Reg. Equipment	34-UG-DEM	0	567	0	0	0	0	8	0	0	0
21	Purification Equipment	34-UG-DEM	0	5,997	0	0	0	0	83	0	0	0
22	Other Equipment	34-UG-DEM	0	272	0	0	0	0	4	0	0	0
23	Recoverable base gas	34-UG-DEM	0	5,749	0	0	0	0	79	0	0	0
24												
25	Total Underground Storage Plant	Subtotal	<u>0</u>	<u>68,112</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>940</u>	<u>0</u>	<u>0</u>	<u>0</u>
26												
27	<b>Transmission Plant:</b>											
28	Land in Fee - Transmission Stations	35-D-TOT&V	0	45	17	0	0	0	0	0	0	0
29	Land in Fee - Transmission Mains	35-D-TOT&V	0	233	85	0	0	0	0	1	0	0
30	Land Rights - Transmission Mains	35-D-TOT&V	0	1,547	567	0	0	0	0	4	0	0
31	Land Rights - Transmission Stations	35-D-TOT&V	0	17	6	0	0	0	0	0	0	0
32	Structures and Improvements	35-D-TOT&V	0	8	3	0	0	0	0	0	0	0
33	Mains - Transmission	35-D-TOT&V	0	20,853	7,640	0	0	0	0	48	0	0
34	Measuring and Regulating Equipment -											
35	Transmission Stations	35-D-TOT&V	0	6,519	2,388	0	0	0	0	15	0	0
36	Measuring and Regulating Equipment -											
37	Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
38												
39	Total Transmission Plant	Subtotal	<u>0</u>	<u>29,223</u>	<u>10,707</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>68</u>	<u>0</u>	<u>0</u>

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
<b>Gross Plant in Service</b>												
1	<b>Intangible Plant:</b>											
2	Organization	30-NONE	0	0	0	0	0	0	0	0	0	
3	Miscellaneous	43-LABOR	402	409	710	0	441	82	360	732	0	251
4												
5	Total Intangible Plant		<u>402</u>	<u>409</u>	<u>710</u>	<u>0</u>	<u>441</u>	<u>82</u>	<u>360</u>	<u>732</u>	<u>0</u>	<u>251</u>
6												
7	<b>Mftured Gas Production Plant:</b>											
8	Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
9												
10	<b>Underground Storage Plant:</b>											
11	Land		0	110	0	0	0	0	97	0	0	0
12	Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0	0
13	Structures and Improvements	34-UG-DEM	0	714	0	0	0	0	628	0	0	0
14	Wells	34-UG-DEM	0	3,712	0	0	0	0	3,265	0	0	0
15	Storage Leaseholds and Rights	34-UG-DEM	0	406	0	0	0	0	357	0	0	0
16	Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
17	Non-recoverable base gas	34-UG-DEM	0	7,451	0	0	0	0	6,553	0	0	0
18	Lines	34-UG-DEM	0	2,053	0	0	0	0	1,806	0	0	0
19	Compressor Station Equipment	34-UG-DEM	0	6,672	0	0	0	0	5,868	0	0	0
20	Measuring and Reg. Equipment	34-UG-DEM	0	216	0	0	0	0	190	0	0	0
21	Purification Equipment	34-UG-DEM	0	2,281	0	0	0	0	2,006	0	0	0
22	Other Equipment	34-UG-DEM	0	104	0	0	0	0	91	0	0	0
23	Recoverable base gas	34-UG-DEM	0	2,186	0	0	0	0	1,923	0	0	0
24												
25	Total Underground Storage Plant	Subtotal	<u>0</u>	<u>25,905</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,781</u>	<u>0</u>	<u>0</u>	<u>0</u>
26												
27	<b>Transmission Plant:</b>											
28	Land in Fee - Transmission Stations	35-D-TOT&V	0	17	9	0	0	0	15	10	0	0
29	Land in Fee - Transmission Mains	35-D-TOT&V	0	89	48	0	0	0	78	50	0	0
30	Land Rights - Transmission Mains	35-D-TOT&V	0	589	322	0	0	0	518	332	0	0
31	Land Rights - Transmission Stations	35-D-TOT&V	0	6	3	0	0	0	6	4	0	0
32	Structures and Improvements	35-D-TOT&V	0	3	2	0	0	0	3	2	0	0
33	Mains - Transmission	35-D-TOT&V	0	7,931	4,335	0	0	0	6,975	4,470	0	0
34	Measuring and Regulating Equipment -											
35	Transmission Stations	35-D-TOT&V	0	2,479	1,355	0	0	0	2,180	1,397	0	0
36	Measuring and Regulating Equipment -											
37	Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
38												
39	Total Transmission Plant	Subtotal	<u>0</u>	<u>11,114</u>	<u>6,074</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,774</u>	<u>6,265</u>	<u>0</u>	<u>0</u>

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component				
							Customer (H)	Demand (I)	Volume (J)	Other (K)	Dist. Mains (L)
<b>#### Distribution Plant:</b>											
#### Land in Fee - Distribution Stations	374.1	476	0		476	6-DEM & VOL	0	366	110	0	0
#### Land in Fee - Distribution Mains	374.4	0	0		0	1-NONE	0	0	0	0	0
#### Structures and Improvements -											
#### Distribution Stations	375	2,145	0		2,145	6-DEM & VOL	0	1,649	496	0	0
#### Mains - Distribution	376	1,587,597	3,941		1,591,538	5-MDM & VOL	0	0	367,964	0	1,223,574
#### Measuring and Regulating Equipment -											
#### Distribution Stations	378.1	8,194	0		8,194	6-DEM & VOL	0	6,300	1,894	0	0
#### Measuring and Regulating Equipment -											
#### Distribution Mains	378.2	60,261	0		60,261	6-DEM & VOL	0	46,329	13,932	0	0
#### Services	380	954,364	506	1,038	955,908	3-CUS	955,908	0	0	0	0
#### Meters	381	174,981	0		174,981	3-CUS	174,981	0	0	0	0
#### Meter Installations	382	153,752	0		153,752	3-CUS	153,752	0	0	0	0
#### House Reg. and Reg. Installations	383	167,420	0		167,420	3-CUS	167,420	0	0	0	0
#### Industrial Meas. and Reg. Equipment	385	23,763	0		23,763	3-CUS	23,763	0	0	0	0
#### Other Property on Customers' Premises	386	1,471	0		1,471	3-CUS	1,471	0	0	0	0
####											
#### Total Distribution Plant		<u>3,134,424</u>	<u>4,447</u>	<u>1,038</u>	<u>3,139,909</u>		<u>1,477,295</u>	<u>54,643</u>	<u>384,396</u>	<u>0</u>	<u>1,223,574</u>
####											
<b>#### General Plant:</b>											
#### Land and Land Rights	389	10,128	2,658		12,786	16-LABOR	7,134	1,152	1,187	16	3,297
#### Structures and Improvements	390	98,949	926		99,875	16-LABOR	55,725	9,000	9,269	126	25,755
#### Office Furniture and Equipment	391.1	12,293	0		12,293	16-LABOR	6,859	1,108	1,141	15	3,170
#### Computer Equipment	391.2	43,272	282		43,554	16-LABOR	24,301	3,925	4,042	55	11,231
#### Transportation Equipment	392	75,106	1,966		77,072	16-LABOR	43,002	6,945	7,153	97	19,875
#### Stores Equipment	393	0	0		0	1-NONE	0	0	0	0	0
#### Tools, Shop and Garage Equipment	394	24,425	0		24,425	16-LABOR	13,628	2,201	2,267	31	6,299
#### Laboratory Equipment	395	0	0		0	1-NONE	0	0	0	0	0
#### Communication Equipment	397	4,801	0		4,801	16-LABOR	2,679	433	446	6	1,238
#### Miscellaneous Equipment	398	0	0		0	1-NONE	0	0	0	0	0
####											
#### Total General Plant		<u>268,974</u>	<u>5,832</u>	<u>0</u>	<u>274,806</u>		<u>153,326</u>	<u>24,765</u>	<u>25,504</u>	<u>346</u>	<u>70,865</u>
####											
#### Total Gas Utility Plant		<u>4,462,972</u>	<u>17,578</u>	<u>1,324</u>	<u>4,481,874</u>		<u>1,689,727</u>	<u>946,640</u>	<u>503,859</u>	<u>19,892</u>	<u>1,321,757</u>
####											











Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component				
							Customer	Demand	Volume	Other	Dist. Mains
							(H)	(I)	(J)	(K)	(L)
<b>#### Accumulated Reserve for Depreciation</b>											
<b>#### Intangible Plant:</b>											
#### Organization	301	0			\$0	1-NONE	0	0	0	0	0
#### Miscellaneous	303	<u>(81,711)</u>			<u>(81,711)</u>	16-LABOR	(45,590)	(7,364)	(7,583)	(103)	(21,071)
#### Total Intangible Plant		<u>(81,711)</u>	<u>0</u>	<u>0</u>	<u>(81,711)</u>		<u>(45,590)</u>	<u>(7,364)</u>	<u>(7,583)</u>	<u>(103)</u>	<u>(21,071)</u>
<b>#### Mftured Gas Production Plant:</b>											
#### Total Manufactured Gas Plant	304-311	<u>0</u>			<u>0</u>	1-NONE	0	0	0	0	0
<b>#### Underground Storage Plant:</b>											
#### Land	350.1	0			0	1-NONE	0	0	0	0	0
#### Rights-of-way	350.2	0			0	1-NONE	0	0	0	0	0
#### Structures and Improvements	351	(12,181)			(12,181)	7-UGSTOR	0	(11,785)	0	(396)	0
#### Wells	352	(76,512)			(76,512)	7-UGSTOR	0	(74,026)	0	(2,486)	0
#### Storage Leaseholds and Rights	352.1	(8,252)			(8,252)	7-UGSTOR	0	(7,984)	0	(268)	0
#### Reservoirs	352.2	0			0	1-NONE	0	0	0	0	0
#### Non-recoverable base gas	352.3	(115,602)			(115,602)	7-UGSTOR	0	(111,845)	0	(3,757)	0
#### Lines	353	(16,922)			(16,922)	7-UGSTOR	0	(16,372)	0	(550)	0
#### Compressor Station Equipment	354	(57,875)			(57,875)	7-UGSTOR	0	(55,994)	0	(1,881)	0
#### Measuring and Reg. Equipment	355	(1,848)			(1,848)	7-UGSTOR	0	(1,788)	0	(60)	0
#### Purification Equipment	356	(30,533)			(30,533)	7-UGSTOR	0	(29,541)	0	(992)	0
#### Other Equipment	357	(740)			(740)	7-UGSTOR	0	(716)	0	(24)	0
#### Recoverable base gas	117	<u>0</u>			<u>0</u>	1-NONE	0	0	0	0	0
#### Total Underground Storage Plant	350-357	<u>(320,465)</u>	<u>0</u>	<u>0</u>	<u>(320,465)</u>		<u>0</u>	<u>(310,051)</u>	<u>0</u>	<u>(10,414)</u>	<u>0</u>
<b>#### Transmission Plant:</b>											
#### Land in Fee - Transmission Stations	374.5	0			0	1-NONE	0	0	0	0	0
#### Land in Fee - Transmission Mains	374.6	0			0	1-NONE	0	0	0	0	0
#### Land Rights - Transmission Mains	374.7	(9,378)			(9,378)	6-DEM & VOL	0	(7,210)	(2,168)	0	0
#### Land Rights - Transmission Stations	374.8	(32)			(32)	6-DEM & VOL	0	(25)	(7)	0	0
#### Structures and Improvements	375.1	(102)			(102)	6-DEM & VOL	0	(78)	(24)	0	0
#### Mains - Transmission	376.1	(223,759)			(223,759)	6-DEM & VOL	0	(172,026)	(51,733)	0	0
#### Measuring and Regulating Equipment - Transmission Stations	378.3	(48,319)			(48,319)	6-DEM & VOL	0	(37,148)	(11,171)	0	0
#### Measuring and Regulating Equipment - Transmission Mains	378.4	<u>0</u>			<u>0</u>	1-NONE	0	0	0	0	0
#### Total Transmission Plant		<u>(281,590)</u>	<u>0</u>	<u>0</u>	<u>(281,590)</u>		<u>0</u>	<u>(216,486)</u>	<u>(65,104)</u>	<u>0</u>	<u>0</u>

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
#### Accumulated Reserve for Depreciation ####											
#### Intangible Plant:											
#### Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous	43-LABOR	(36,190)	(4,147)	(3,605)	0	(15,516)	(6,554)	(1,458)	(1,375)	0	(3,109)
#### Total Intangible Plant	Subtotal	(36,190)	(4,147)	(3,605)	0	(15,516)	(6,554)	(1,458)	(1,375)	0	(3,109)
#### Mftured Gas Production Plant:											
#### Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Underground Storage Plant:											
#### Land	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	34-UG-DEM	0	(6,938)	0	0	0	0	(2,439)	0	0	0
#### Wells	34-UG-DEM	0	(43,580)	0	0	0	0	(15,323)	0	0	0
#### Storage Leaseholds and Rights	34-UG-DEM	0	(4,700)	0	0	0	0	(1,653)	0	0	0
#### Reservoirs	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Non-recoverable base gas	34-UG-DEM	0	(65,845)	0	0	0	0	(23,151)	0	0	0
#### Lines	34-UG-DEM	0	(9,639)	0	0	0	0	(3,389)	0	0	0
#### Compressor Station Equipment	34-UG-DEM	0	(32,965)	0	0	0	0	(11,590)	0	0	0
#### Measuring and Reg. Equipment	34-UG-DEM	0	(1,053)	0	0	0	0	(370)	0	0	0
#### Purification Equipment	34-UG-DEM	0	(17,391)	0	0	0	0	(6,115)	0	0	0
#### Other Equipment	34-UG-DEM	0	(421)	0	0	0	0	(148)	0	0	0
#### Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Underground Storage Plant		0	(182,532)	0	0	0	0	(64,178)	0	0	0
#### Transmission Plant:											
#### Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land Rights - Transmission Mains	35-D-TOT&V	0	(3,772)	(1,031)	0	0	0	(1,326)	(393)	0	0
#### Land Rights - Transmission Stations	35-D-TOT&V	0	(13)	(4)	0	0	0	(5)	(1)	0	0
#### Structures and Improvements	35-D-TOT&V	0	(41)	(11)	0	0	0	(14)	(4)	0	0
#### Mains - Transmission	35-D-TOT&V	0	(90,003)	(24,595)	0	0	0	(31,643)	(9,379)	0	0
#### Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	(19,436)	(5,311)	0	0	0	(6,833)	(2,025)	0	0
#### Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Transmission Plant	Subtotal	0	(113,265)	(30,952)	0	0	0	(39,821)	(11,803)	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
#### Accumulated Reserve for Depreciation											
####											
#### Intangible Plant:											
#### Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous	43-LABOR	(3)	(2)	(7)	0	(9)	(2)	(1)	(2)	0	(0)
####											
#### Total Intangible Plant	Subtotal	(3)	(2)	(7)	0	(9)	(2)	(1)	(2)	0	(0)
####											
#### Mftured Gas Production Plant:											
#### Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Underground Storage Plant:											
#### Land	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	34-UG-DEM	0	(5)	0	0	0	0	(1)	0	0	0
#### Wells	34-UG-DEM	0	(33)	0	0	0	0	(9)	0	0	0
#### Storage Leaseholds and Rights	34-UG-DEM	0	(4)	0	0	0	0	(1)	0	0	0
#### Reservoirs	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Non-recoverable base gas	34-UG-DEM	0	(50)	0	0	0	0	(14)	0	0	0
#### Lines	34-UG-DEM	0	(7)	0	0	0	0	(2)	0	0	0
#### Compressor Station Equipment	34-UG-DEM	0	(25)	0	0	0	0	(7)	0	0	0
#### Measuring and Reg. Equipment	34-UG-DEM	0	(1)	0	0	0	0	(0)	0	0	0
#### Purification Equipment	34-UG-DEM	0	(13)	0	0	0	0	(4)	0	0	0
#### Other Equipment	34-UG-DEM	0	(0)	0	0	0	0	(0)	0	0	0
#### Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Total Underground Storage Plant		0	(137)	0	0	0	0	(39)	0	0	0
####											
#### Transmission Plant:											
#### Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land Rights - Transmission Mains	35-D-TOT&V	0	0	(2)	0	0	0	(1)	(0)	0	0
#### Land Rights - Transmission Stations	35-D-TOT&V	0	0	(0)	0	0	0	(0)	(0)	0	0
#### Structures and Improvements	35-D-TOT&V	0	0	(0)	0	0	0	(0)	(0)	0	0
#### Mains - Transmission	35-D-TOT&V	0	0	(50)	0	0	0	(19)	(11)	0	0
#### Measuring and Regulating Equipment -											
#### Transmission Stations	35-D-TOT&V	0	0	(11)	0	0	0	(4)	(2)	0	0
#### Measuring and Regulating Equipment -											
#### Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Total Transmission Plant	Subtotal	0	0	(62)	0	0	0	(24)	(14)	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
#### Accumulated Reserve for Depreciation											
#### Intangible Plant:											
#### Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous	43-LABOR	0	0	0	0	0	(40)	(325)	(511)	(103)	(98)
#### Total Intangible Plant	Subtotal	0	0	0	0	0	(40)	(325)	(511)	(103)	(98)
#### Mftured Gas Production Plant:											
#### Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Underground Storage Plant:											
#### Land	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	0	(396)	0
#### Wells	34-UG-DEM	0	0	0	0	0	0	0	0	(2,486)	0
#### Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	0	(268)	0
#### Reservoirs	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Non-recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	0	(3,757)	0
#### Lines	34-UG-DEM	0	0	0	0	0	0	0	0	(550)	0
#### Compressor Station Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	(1,881)	0
#### Measuring and Reg. Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	(60)	0
#### Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	(992)	0
#### Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	(24)	0
#### Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Underground Storage Plant		0	0	0	0	0	0	0	0	(10,414)	0
#### Transmission Plant:											
#### Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land Rights - Transmission Mains	35-D-TOT&V	0	0	0	0	0	0	(819)	(146)	0	0
#### Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	(3)	(0)	0	0
#### Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	(9)	(2)	0	0
#### Mains - Transmission	35-D-TOT&V	0	0	0	0	0	0	(19,545)	(3,484)	0	0
#### Measuring and Regulating Equipment -											
#### Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	(4,221)	(752)	0	0
#### Measuring and Regulating Equipment -											
#### Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Transmission Plant	Subtotal	0	0	0	0	0	0	(24,596)	(4,385)	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
#### Accumulated Reserve for Depreciation											
####											
#### Intangible Plant:											
#### Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous	43-LABOR	(2,418)	(829)	(965)	0	(1,770)	(10)	(8)	(6)	0	(33)
####											
#### Total Intangible Plant	Subtotal	(2,418)	(829)	(965)	0	(1,770)	(10)	(8)	(6)	0	(33)
####											
#### Mftured Gas Production Plant:											
#### Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Underground Storage Plant:											
#### Land	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	34-UG-DEM	0	(1,389)	0	0	0	0	(19)	0	0	0
#### Wells	34-UG-DEM	0	(8,724)	0	0	0	0	(120)	0	0	0
#### Storage Leaseholds and Rights	34-UG-DEM	0	(941)	0	0	0	0	(13)	0	0	0
#### Reservoirs	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Non-recoverable base gas	34-UG-DEM	0	(13,181)	0	0	0	0	(182)	0	0	0
#### Lines	34-UG-DEM	0	(1,930)	0	0	0	0	(27)	0	0	0
#### Compressor Station Equipment	34-UG-DEM	0	(6,599)	0	0	0	0	(91)	0	0	0
#### Measuring and Reg. Equipment	34-UG-DEM	0	(211)	0	0	0	0	(3)	0	0	0
#### Purification Equipment	34-UG-DEM	0	(3,481)	0	0	0	0	(48)	0	0	0
#### Other Equipment	34-UG-DEM	0	(84)	0	0	0	0	(1)	0	0	0
#### Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Total Underground Storage Plant		0	(36,541)	0	0	0	0	(504)	0	0	0
####											
#### Transmission Plant:											
#### Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land Rights - Transmission Mains	35-D-TOT&V	0	(753)	(276)	0	0	0	0	(2)	0	0
#### Land Rights - Transmission Stations	35-D-TOT&V	0	(3)	(1)	0	0	0	0	(0)	0	0
#### Structures and Improvements	35-D-TOT&V	0	(8)	(3)	0	0	0	0	(0)	0	0
#### Mains - Transmission	35-D-TOT&V	0	(17,970)	(6,584)	0	0	0	0	(42)	0	0
#### Measuring and Regulating Equipment -											
#### Transmission Stations	35-D-TOT&V	0	(3,881)	(1,422)	0	0	0	0	(9)	0	0
#### Measuring and Regulating Equipment -											
#### Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Total Transmission Plant	Subtotal	0	(22,615)	(8,286)	0	0	0	0	(53)	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
#### Accumulated Reserve for Depreciation ####											
#### Intangible Plant:											
#### Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous	43-LABOR	(310)	(315)	(548)	0	(340)	(63)	(277)	(565)	0	(194)
#### Total Intangible Plant	Subtotal	(310)	(315)	(548)	0	(340)	(63)	(277)	(565)	0	(194)
#### Mftured Gas Production Plant:											
#### Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Underground Storage Plant:											
#### Land	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	34-UG-DEM	0	(528)	0	0	0	0	(465)	0	0	0
#### Wells	34-UG-DEM	0	(3,318)	0	0	0	0	(2,918)	0	0	0
#### Storage Leaseholds and Rights	34-UG-DEM	0	(358)	0	0	0	0	(315)	0	0	0
#### Reservoirs	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Non-recoverable base gas	34-UG-DEM	0	(5,013)	0	0	0	0	(4,409)	0	0	0
#### Lines	34-UG-DEM	0	(734)	0	0	0	0	(645)	0	0	0
#### Compressor Station Equipment	34-UG-DEM	0	(2,510)	0	0	0	0	(2,207)	0	0	0
#### Measuring and Reg. Equipment	34-UG-DEM	0	(80)	0	0	0	0	(70)	0	0	0
#### Purification Equipment	34-UG-DEM	0	(1,324)	0	0	0	0	(1,164)	0	0	0
#### Other Equipment	34-UG-DEM	0	(32)	0	0	0	0	(28)	0	0	0
#### Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Underground Storage Plant		0	(13,897)	0	0	0	0	(12,222)	0	0	0
#### Transmission Plant:											
#### Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land Rights - Transmission Mains	35-D-TOT&V	0	(286)	(157)	0	0	0	(252)	(161)	0	0
#### Land Rights - Transmission Stations	35-D-TOT&V	0	(1)	(1)	0	0	0	(1)	(1)	0	0
#### Structures and Improvements	35-D-TOT&V	0	(3)	(2)	0	0	0	(3)	(2)	0	0
#### Mains - Transmission	35-D-TOT&V	0	(6,835)	(3,735)	0	0	0	(6,011)	(3,852)	0	0
#### Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	(1,476)	(807)	0	0	0	(1,298)	(832)	0	0
#### Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Transmission Plant	Subtotal	0	(8,601)	(4,701)	0	0	0	(7,564)	(4,848)	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component					
							Customer (H)	Demand (I)	Volume (J)	Other (K)	Dist. Mains (L)	
####												
####	<b>Distribution Plant:</b>											
####	Land in Fee - Distribution Stations	374.1	0		0	1-NONE	0	0	0	0	0	0
####	Land in Fee - Distribution Mains	374.4	0		0	1-NONE	0	0	0	0	0	0
####	Structures and Improvements -											
####	Distribution Stations	375	(2,152)		(2,152)	6-DEM & VOL	0	(1,654)	(498)	0	0	0
####	Mains - Distribution	376	(833,917)		(833,917)	5-MDM & VOL	0	0	(192,802)	0	(641,115)	0
####	Measuring and Regulating Equipment -											
####	Distribution Stations	378.1	(2,527)		(2,527)	6-DEM & VOL	0	(1,943)	(584)	0	0	0
####	Measuring and Regulating Equipment -											
####	Distribution Mains	378.2	(21,829)		(21,829)	6-DEM & VOL	0	(16,782)	(5,047)	0	0	0
####	Services	380	(730,127)	(29)	(730,156)	3-CUS	(730,156)	0	0	0	0	0
####	Meters	381	(108,272)		(108,272)	3-CUS	(108,272)	0	0	0	0	0
####	Meter Installations	382	(116,097)		(116,097)	3-CUS	(116,097)	0	0	0	0	0
####	House Reg. and Reg. Installations	383	(100,600)		(100,600)	3-CUS	(100,600)	0	0	0	0	0
####	Industrial Meas. and Reg. Equipment	385	(10,494)		(10,494)	3-CUS	(10,494)	0	0	0	0	0
####	Other Property on Customers' Premises	386	(454)		(454)	3-CUS	(454)	0	0	0	0	0
####	Total Distribution Plant											
####			(1,926,469)	0	(29)	(1,926,498)	(1,066,073)	(20,379)	(198,930)	0	(641,115)	0
####	<b>General Plant:</b>											
####	Land and Land Rights	389	0		0	1-NONE	0	0	0	0	0	0
####	Structures and Improvements	390	(29,021)		(29,021)	16-LABOR	(16,192)	(2,615)	(2,693)	(37)	(7,484)	0
####	Office Furniture and Equipment	391.1	(5,113)		(5,113)	16-LABOR	(2,853)	(461)	(475)	(6)	(1,318)	0
####	Computer Equipment	391.2	(15,768)		(15,768)	16-LABOR	(8,798)	(1,421)	(1,463)	(20)	(4,066)	0
####	Transportation Equipment	392	(24,638)		(24,638)	16-LABOR	(13,747)	(2,220)	(2,287)	(31)	(6,353)	0
####	Stores Equipment	393	0		0	1-NONE	0	0	0	0	0	0
####	Tools, Shop and Garage Equipment	394	(6,961)		(6,961)	16-LABOR	(3,884)	(627)	(646)	(9)	(1,795)	0
####	Laboratory Equipment	395	0		0	1-NONE	0	0	0	0	0	0
####	Communication Equipment	397	(2,689)		(2,689)	16-LABOR	(1,500)	(242)	(250)	(3)	(693)	0
####	Miscellaneous Equipment	398	0		0	1-NONE	0	0	0	0	0	0
####	Total General Plant											
####			(84,190)	0	0	(84,190)	(46,973)	(7,587)	(7,814)	(106)	(21,710)	0
####	<b>Total Accumulated Depr &amp; Amort.</b>											
####			(2,694,425)	0	(29)	(2,694,454)	(1,158,636)	(561,867)	(279,431)	(10,623)	(683,897)	0











Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component				
							Customer	Demand	Volume	Other	Dist. Mains
							(H)	(I)	(J)	(K)	(L)
<b>#### Net Plant in Service</b>											
<b>#### Intangible Plant:</b>											
#### Organization	301	\$0	\$0	\$0	\$0	x By Addition	0	0	0	0	0
#### Miscellaneous	303	<u>\$23,428</u>	<u>\$796</u>	<u>\$0</u>	<u>\$24,224</u>	By Addition	13,516	2,183	2,248	31	6,247
#### Total Intangible Plant		\$23,428	\$796	\$0	<u>\$24,224</u>		\$13,516	\$2,183	\$2,248	\$31	\$6,247
<b>#### Mftured Gas Production Plant:</b>											
#### Total Manufactured Gas Plant	304-311	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	x By Addition	0	0	0	0	0
<b>#### Underground Storage Plant:</b>											
DA to RT 17											
#### Land		\$2,545			\$2,545	x By Addition	0	2,462	0	83	0
#### Rights-of-way		0			0	x By Addition	0	0	0	0	0
#### Structures and Improvements		4,275			4,275	By Addition	0	4,136	0	139	0
#### Wells		9,088			9,088	By Addition	0	8,793	0	295	0
#### Storage Leaseholds and Rights		1,103			1,103	By Addition	0	1,067	0	36	0
#### Reservoirs		0			0	x By Addition	0	0	0	0	0
#### Non-recoverable base gas		56,216			56,216	By Addition	0	54,389	0	1,827	0
#### Lines		30,252			30,425	By Addition	0	29,436	0	989	0
#### Compressor Station Equipment		89,572			95,980	By Addition	0	92,861	0	3,119	0
#### Measuring and Reg. Equipment		3,129			3,129	By Addition	0	3,027	0	102	0
#### Purification Equipment		21,967			22,062	By Addition	0	21,345	0	717	0
#### Other Equipment		1,649			1,649	By Addition	0	1,595	0	54	0
#### Recoverable base gas		<u>50,418</u>			<u>50,418</u>	x By Addition	0	48,780	0	1,638	0
#### Total Underground Storage Plant	350-357	<u>\$270,214</u>	<u>\$0</u>	<u>\$0</u>	<u>\$276,890</u>		<u>\$0</u>	<u>\$267,892</u>	<u>\$0</u>	<u>\$8,998</u>	<u>\$0</u>
<b>#### Transmission Plant:</b>											
#### Land in Fee - Transmission Stations	374.5	\$565	\$0	\$0	\$565	x By Addition	0	434	131	0	0
#### Land in Fee - Transmission Mains	374.6	2,899	0	0	2,899	x By Addition	0	2,229	670	0	0
#### Land Rights - Transmission Mains	374.7	9,889	0	0	9,889	By Addition	0	7,603	2,286	0	0
#### Land Rights - Transmission Stations	374.8	176	0	0	176	By Addition	0	135	41	0	0
#### Structures and Improvements	375.1	2	0	0	2	By Addition	0	2	0	0	0
#### Mains - Transmission	376.1	35,784	0	113	35,897	By Addition	0	27,598	8,299	0	0
#### Measuring and Regulating Equipment - Transmission Stations	378.3	32,851	0	0	32,851	By Addition	0	25,256	7,595	0	0
#### Measuring and Regulating Equipment - Transmission Mains	378.4	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	x By Addition	0	0	0	0	0
#### Total Transmission Plant		\$82,166	\$0	\$113	\$82,279		\$0	\$63,256	\$19,023	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### Net Plant in Service</b>											
<b>#### Intangible Plant:</b>											
#### Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous	43-LABOR	10,729	1,229	1,069	0	4,600	1,943	432	408	0	922
#### Total Intangible Plant	Subtotal	\$10,729	\$1,229	\$1,069	\$0	\$4,600	\$1,943	\$432	\$408	\$0	\$922
<b>#### Mftured Gas Production Plant:</b>											
#### Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
<b>#### Underground Storage Plant:</b>											
#### Land	34-UG-DEM	0	1,450	0	0	0	0	510	0	0	0
#### Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	34-UG-DEM	0	2,435	0	0	0	0	856	0	0	0
#### Wells	34-UG-DEM	0	5,176	0	0	0	0	1,820	0	0	0
#### Storage Leaseholds and Rights	34-UG-DEM	0	628	0	0	0	0	221	0	0	0
#### Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Non-recoverable base gas	34-UG-DEM	0	32,020	0	0	0	0	11,258	0	0	0
#### Lines	34-UG-DEM	0	17,330	0	0	0	0	6,093	0	0	0
#### Compressor Station Equipment	34-UG-DEM	0	54,669	0	0	0	0	19,222	0	0	0
#### Measuring and Reg. Equipment	34-UG-DEM	0	1,782	0	0	0	0	627	0	0	0
#### Purification Equipment	34-UG-DEM	0	12,566	0	0	0	0	4,418	0	0	0
#### Other Equipment	34-UG-DEM	0	939	0	0	0	0	330	0	0	0
#### Recoverable base gas	34-UG-DEM	0	28,717	0	0	0	0	10,097	0	0	0
#### Total Underground Storage Plant	Subtotal	\$0	\$157,713	\$0	\$0	\$0	\$0	\$55,452	\$0	\$0	\$0
<b>#### Transmission Plant:</b>											
#### Land in Fee - Transmission Stations	35-D-TOT&V	0	227	62	0	0	0	80	24	0	0
#### Land in Fee - Transmission Mains	35-D-TOT&V	0	1,166	319	0	0	0	410	122	0	0
#### Land Rights - Transmission Mains	35-D-TOT&V	0	3,978	1,087	0	0	0	1,398	414	0	0
#### Land Rights - Transmission Stations	35-D-TOT&V	0	71	19	0	0	0	25	7	0	0
#### Structures and Improvements	35-D-TOT&V	0	1	0	0	0	0	0	0	0	0
#### Mains - Transmission	35-D-TOT&V	0	14,439	3,946	0	0	0	5,076	1,505	0	0
#### Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	13,214	3,611	0	0	0	4,646	1,377	0	0
#### Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Transmission Plant	Subtotal	\$0	\$33,095	\$9,044	\$0	\$0	\$0	\$11,636	\$3,449	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### Net Plant in Service</b>											
<b>#### Intangible Plant:</b>											
#### Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous	43-LABOR	1	1	2	0	3	0	0	0	0	0
#### Total Intangible Plant	Subtotal	\$1	\$1	\$2	\$0	\$3	\$0	\$0	\$0	\$0	\$0
<b>#### Mftured Gas Production Plant:</b>											
#### Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
<b>#### Underground Storage Plant:</b>											
#### Land	34-UG-DEM	0	1	0	0	0	0	0	0	0	0
#### Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	34-UG-DEM	0	2	0	0	0	0	1	0	0	0
#### Wells	34-UG-DEM	0	4	0	0	0	0	1	0	0	0
#### Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Non-recoverable base gas	34-UG-DEM	0	24	0	0	0	0	7	0	0	0
#### Lines	34-UG-DEM	0	13	0	0	0	0	4	0	0	0
#### Compressor Station Equipment	34-UG-DEM	0	41	0	0	0	0	12	0	0	0
#### Measuring and Reg. Equipment	34-UG-DEM	0	1	0	0	0	0	0	0	0	0
#### Purification Equipment	34-UG-DEM	0	9	0	0	0	0	3	0	0	0
#### Other Equipment	34-UG-DEM	0	1	0	0	0	0	0	0	0	0
#### Recoverable base gas	34-UG-DEM	0	22	0	0	0	0	6	0	0	0
#### Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$119</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$34</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>#### Transmission Plant:</b>											
#### Land in Fee - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
#### Land in Fee - Transmission Mains	35-D-TOT&V	0	0	1	0	0	0	0	0	0	0
#### Land Rights - Transmission Mains	35-D-TOT&V	0	0	2	0	0	0	1	1	0	0
#### Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
#### Mains - Transmission	35-D-TOT&V	0	0	8	0	0	0	3	2	0	0
#### Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	0	7	0	0	0	3	2	0	0
#### Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Transmission Plant	Subtotal	\$0	\$0	\$18	\$0	\$0	\$0	\$7	\$4	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### Net Plant in Service</b>											
<b>#### Intangible Plant:</b>											
#### Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous	43-LABOR	0	0	0	0	12	96	151	31	29	
#### Total Intangible Plant	Subtotal	\$0	\$0	\$0	\$0	\$0	\$12	\$96	\$151	\$31	\$29
<b>#### Mftured Gas Production Plant:</b>											
#### Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
<b>#### Underground Storage Plant:</b>											
#### Land	34-UG-DEM	0	0	0	0	0	0	0	83	0	
#### Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	
#### Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	139	0	
#### Wells	34-UG-DEM	0	0	0	0	0	0	0	295	0	
#### Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	36	0	
#### Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	
#### Non-recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	1,827	0	
#### Lines	34-UG-DEM	0	0	0	0	0	0	0	989	0	
#### Compressor Station Equipment	34-UG-DEM	0	0	0	0	0	0	0	3,119	0	
#### Measuring and Reg. Equipment	34-UG-DEM	0	0	0	0	0	0	0	102	0	
#### Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	717	0	
#### Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	54	0	
#### Recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	1,638	0	
#### Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,998</u>	<u>\$0</u>
<b>#### Transmission Plant:</b>											
#### Land in Fee - Transmission Stations	35-D-TOT&V	0	0	0	0	0	49	9	0	0	
#### Land in Fee - Transmission Mains	35-D-TOT&V	0	0	0	0	0	253	45	0	0	
#### Land Rights - Transmission Mains	35-D-TOT&V	0	0	0	0	0	864	154	0	0	
#### Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	15	3	0	0	
#### Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	
#### Mains - Transmission	35-D-TOT&V	0	0	0	0	0	3,135	559	0	0	
#### Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	0	0	0	0	2,869	512	0	0	
#### Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	
#### Total Transmission Plant	Subtotal	\$0	\$0	\$0	\$0	\$0	\$7,187	\$1,281	\$0	\$0	

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### Net Plant in Service</b>											
<b>#### Intangible Plant:</b>											
#### Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous	43-LABOR	717	246	286	0	525	3	2	2	0	10
#### Total Intangible Plant	Subtotal	\$717	\$246	\$286	\$0	\$525	\$3	\$2	\$2	\$0	\$10
<b>#### Mftured Gas Production Plant:</b>											
#### Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
<b>#### Underground Storage Plant:</b>											
#### Land	34-UG-DEM	0	290	0	0	0	0	4	0	0	0
#### Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	34-UG-DEM	0	487	0	0	0	0	7	0	0	0
#### Wells	34-UG-DEM	0	1,036	0	0	0	0	14	0	0	0
#### Storage Leaseholds and Rights	34-UG-DEM	0	126	0	0	0	0	2	0	0	0
#### Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Non-recoverable base gas	34-UG-DEM	0	6,410	0	0	0	0	88	0	0	0
#### Lines	34-UG-DEM	0	3,469	0	0	0	0	48	0	0	0
#### Compressor Station Equipment	34-UG-DEM	0	10,944	0	0	0	0	151	0	0	0
#### Measuring and Reg. Equipment	34-UG-DEM	0	357	0	0	0	0	5	0	0	0
#### Purification Equipment	34-UG-DEM	0	2,516	0	0	0	0	35	0	0	0
#### Other Equipment	34-UG-DEM	0	188	0	0	0	0	3	0	0	0
#### Recoverable base gas	34-UG-DEM	0	5,749	0	0	0	0	79	0	0	0
#### Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$31,572</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$436</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>#### Transmission Plant:</b>											
#### Land in Fee - Transmission Stations	35-D-TOT&V	0	45	17	0	0	0	0	0	0	0
#### Land in Fee - Transmission Mains	35-D-TOT&V	0	233	85	0	0	0	0	1	0	0
#### Land Rights - Transmission Mains	35-D-TOT&V	0	794	291	0	0	0	0	2	0	0
#### Land Rights - Transmission Stations	35-D-TOT&V	0	14	5	0	0	0	0	0	0	0
#### Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
#### Mains - Transmission	35-D-TOT&V	0	2,883	1,056	0	0	0	0	7	0	0
#### Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	2,638	967	0	0	0	0	6	0	0
#### Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Transmission Plant	Subtotal	\$0	\$6,608	\$2,421	\$0	\$0	\$0	\$0	\$15	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### Net Plant in Service</b>											
<b>#### Intangible Plant:</b>											
#### Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous	43-LABOR	92	94	162	0	101	19	82	167	0	57
#### Total Intangible Plant	Subtotal	\$92	\$94	\$162	\$0	\$101	\$19	\$82	\$167	\$0	\$57
<b>#### Mftured Gas Production Plant:</b>											
#### Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
<b>#### Underground Storage Plant:</b>											
#### Land	34-UG-DEM	0	110	0	0	0	0	97	0	0	0
#### Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	34-UG-DEM	0	185	0	0	0	0	163	0	0	0
#### Wells	34-UG-DEM	0	394	0	0	0	0	347	0	0	0
#### Storage Leaseholds and Rights	34-UG-DEM	0	48	0	0	0	0	42	0	0	0
#### Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Non-recoverable base gas	34-UG-DEM	0	2,438	0	0	0	0	2,144	0	0	0
#### Lines	34-UG-DEM	0	1,319	0	0	0	0	1,160	0	0	0
#### Compressor Station Equipment	34-UG-DEM	0	4,162	0	0	0	0	3,660	0	0	0
#### Measuring and Reg. Equipment	34-UG-DEM	0	136	0	0	0	0	119	0	0	0
#### Purification Equipment	34-UG-DEM	0	957	0	0	0	0	841	0	0	0
#### Other Equipment	34-UG-DEM	0	72	0	0	0	0	63	0	0	0
#### Recoverable base gas	34-UG-DEM	0	2,186	0	0	0	0	1,923	0	0	0
#### Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$12,008</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,560</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>#### Transmission Plant:</b>											
#### Land in Fee - Transmission Stations	35-D-TOT&V	0	17	9	0	0	0	15	10	0	0
#### Land in Fee - Transmission Mains	35-D-TOT&V	0	89	48	0	0	0	78	50	0	0
#### Land Rights - Transmission Mains	35-D-TOT&V	0	302	165	0	0	0	266	170	0	0
#### Land Rights - Transmission Stations	35-D-TOT&V	0	5	3	0	0	0	5	3	0	0
#### Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
#### Mains - Transmission	35-D-TOT&V	0	1,096	599	0	0	0	964	618	0	0
#### Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	1,003	548	0	0	0	882	566	0	0
#### Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Transmission Plant	Subtotal	\$0	\$2,513	\$1,374	\$0	\$0	\$0	\$2,210	\$1,417	\$0	\$0















Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### Adjustments to Rate Base</b>											
<b>#### Additions</b>											
#### Cash Working Capital	49-O&M EXP	45,642	7,777	2,550	0	10,315	7,320	2,723	960	0	2,067
#### Gas in Storage (recoverable base gas)	33-DSALES&V	0	72,442	0	0	0	0	23,203	0	0	0
#### Materials and Supplies	44-NETDPL	1,143	619	347	0	1,533	405	218	132	0	307
#### Retirement Benefits, Net	43-LABOR	41,873	4,798	4,172	0	17,953	7,583	1,687	1,591	0	3,597
#### Total Additions to Rate Base		88,658	85,637	7,068	0	29,801	15,308	27,830	2,683	0	5,972
<b>#### Deductions</b>											
#### Deferred Income Taxes	44-NETDPL	(55,266)	(29,947)	(16,767)	0	(74,124)	(19,573)	(10,529)	(6,394)	0	(14,853)
#### Regulatory Tax Liability	44-NETDPL	(9,175)	(4,972)	(2,784)	0	(12,306)	(3,250)	(1,748)	(1,062)	0	(2,466)
#### Customer Credit Balances	51-CUSCRD	(147,735)	0	0	0	0	(12,847)	0	0	0	0
#### Customer Deposits	44-NETDPL	(7,838)	(4,247)	(2,378)	0	(10,513)	(2,776)	(1,493)	(907)	0	(2,107)
#### Customer Advances for Construction	44-NETDPL	(2,077)	(1,125)	(630)	0	(2,785)	(736)	(396)	(240)	0	(558)
#### Unamortized Investment Tax Credit	44-NETDPL	(2,299)	(1,246)	(697)	0	(3,083)	(814)	(438)	(266)	0	(618)
#### CWIP Subject to AFUDC	41-SRVMAIN	(1,034)	0	(819)	0	(4,260)	(508)	0	(312)	0	(854)
#### Injuries and Damages	43-LABOR	(391)	(45)	(39)	0	(168)	(71)	(16)	(15)	0	(34)
#### Reserved for Future Use	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Deductions from Rate Base	Subtotal	(225,816)	(41,582)	(24,115)	0	(107,239)	(40,573)	(14,620)	(9,196)	0	(21,489)
<b>#### Total Adjustments to Rate Base</b>	Subtotal	(137,158)	44,054	(17,047)	0	(77,438)	(25,265)	13,210	(6,513)	0	(15,517)
<b>#### Total Rate Base</b>	Total	\$216,910	\$265,263	\$89,651	\$0	\$392,277	\$99,151	\$90,986	\$34,174	\$0	\$78,605





Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation							
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains			
<b>#### Adjustments to Rate Base</b>													
<b>####</b>													
<b>####</b>													
<b>#### Additions</b>													
####	Cash Working Capital	49-O&M EXP	1,419	1,481	651	0	1,177	6	18	4	0	22	
####	Gas in Storage (recoverable base gas)	33-DSALES&V	0	0	0	0	0	0	0	0	0	0	
####	Materials and Supplies	44-NETDPL	148	124	93	0	175	1	1	1	0	3	
####	Retirement Benefits, Net	43-LABOR	2,798	960	1,117	0	2,048	11	9	7	0	38	
####	<b>Total Additions to Rate Base</b>		<b>4,365</b>	<b>2,565</b>	<b>1,861</b>	<b>0</b>	<b>3,400</b>	<b>18</b>	<b>29</b>	<b>12</b>	<b>0</b>	<b>64</b>	
<b>####</b>													
<b>#### Deductions</b>													
####	Deferred Income Taxes	44-NETDPL	(7,145)	(5,992)	(4,489)	0	(8,457)	(30)	(68)	(28)	0	(159)	
####	Regulatory Tax Liability	44-NETDPL	(1,186)	(995)	(745)	0	(1,404)	(5)	(11)	(5)	0	(26)	
####	Customer Credit Balances	51-CUSCRD	0	0	0	0	0	0	0	0	0	0	
####	Customer Deposits	44-NETDPL	(1,013)	(850)	(637)	0	(1,199)	(4)	(10)	(4)	0	(22)	
####	Customer Advances for Construction	44-NETDPL	(269)	(225)	(169)	0	(318)	(1)	(3)	(1)	0	(6)	
####	Unamortized Investment Tax Credit	44-NETDPL	(297)	(249)	(187)	0	(352)	(1)	(3)	(1)	0	(7)	
####	CWIP Subject to AFUDC	41-SRVMAIN	(159)	0	(219)	0	(486)	(1)	0	(1)	0	(9)	
####	Injuries and Damages	43-LABOR	(26)	(9)	(10)	0	(19)	(0)	(0)	(0)	0	(0)	
####	Reserved for Future Use	30-NONE	0	0	0	0	0	0	0	0	0	0	
####	<b>Total Deductions from Rate Base</b>		<b>(10,096)</b>	<b>(8,320)</b>	<b>(6,456)</b>	<b>0</b>	<b>(12,235)</b>	<b>(42)</b>	<b>(94)</b>	<b>(41)</b>	<b>0</b>	<b>(229)</b>	
<b>####</b>													
####	<b>Total Adjustments to Rate Base</b>		<b>(5,730)</b>	<b>(5,755)</b>	<b>(4,595)</b>	<b>0</b>	<b>(8,835)</b>	<b>(25)</b>	<b>(65)</b>	<b>(29)</b>	<b>0</b>	<b>(166)</b>	
<b>####</b>													
####	<b>Total Rate Base</b>		<b>Total</b>	<b>\$39,693</b>	<b>\$38,509</b>	<b>\$23,969</b>	<b>\$0</b>	<b>\$44,755</b>	<b>\$166</b>	<b>\$446</b>	<b>\$152</b>	<b>\$0</b>	<b>\$839</b>
<b>####</b>													

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### Adjustments to Rate Base</b>											
<b>####</b>											
<b>####</b>											
<b>#### Additions</b>											
#### Cash Working Capital	49-O&M EXP	175	563	369	0	226	37	495	381	0	129
#### Gas in Storage (recoverable base gas)	33-DSALES&V	0	0	0	0	0	0	0	0	0	0
#### Materials and Supplies	44-NETDPL	15	47	53	0	34	4	41	54	0	19
#### Retirement Benefits, Net	43-LABOR	359	365	634	0	394	73	321	653	0	224
<b>####</b>											
#### Total Additions to Rate Base		549	976	1,056	0	654	114	858	1,089	0	372
<b>####</b>											
<b>#### Deductions</b>											
#### Deferred Income Taxes	44-NETDPL	(733)	(2,279)	(2,547)	0	(1,627)	(209)	(2,004)	(2,626)	0	(926)
#### Regulatory Tax Liability	44-NETDPL	(122)	(378)	(423)	0	(270)	(35)	(333)	(436)	0	(154)
#### Customer Credit Balances	51-CUSCRD	0	0	0	0	0	0	0	0	0	0
#### Customer Deposits	44-NETDPL	(104)	(323)	(361)	0	(231)	(30)	(284)	(372)	0	(131)
#### Customer Advances for Construction	44-NETDPL	(28)	(86)	(96)	0	(61)	(8)	(75)	(99)	0	(35)
#### Unamortized Investment Tax Credit	44-NETDPL	(31)	(95)	(106)	0	(68)	(9)	(83)	(109)	0	(39)
#### CWIP Subject to AFUDC	41-SRVMAIN	(14)	0	(124)	0	(93)	(5)	0	(128)	0	(53)
#### Injuries and Damages	43-LABOR	(3)	(3)	(6)	0	(4)	(1)	(3)	(6)	0	(2)
#### Reserved for Future Use	30-NONE	0	0	0	0	0	0	0	0	0	0
<b>####</b>											
#### Total Deductions from Rate Base	Subtotal	(1,034)	(3,164)	(3,662)	0	(2,353)	(296)	(2,783)	(3,777)	0	(1,340)
<b>####</b>											
#### Total Adjustments to Rate Base	Subtotal	(485)	(2,189)	(2,607)	0	(1,699)	(182)	(1,925)	(2,688)	0	(968)
<b>####</b>											
#### Total Rate Base	Total	\$4,187	\$14,646	\$13,598	\$0	\$8,608	\$1,148	\$12,880	\$14,024	\$0	\$4,903
<b>####</b>											

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component				
							Customer (H)	Demand (I)	Volume (J)	Other (K)	Dist. Mains (L)
<b>#### O&amp;M Expenses</b>											
<b>#### Production Expenses</b>											
<b>#### Other Gas Supply Expenses:</b>											
#### Operation:											
#### Natural Gas City Gate Purchases	804/805.1	0		\$2,367	\$2,367	6-DEM & VOL	0	1,820	547	0	0
#### Purchased Gas Expenses	807	0			0	1-NONE	0	0	0	0	0
#### Gas Withdrawn From Storage (Dr)	808.1	0			0	1-NONE	0	0	0	0	0
#### Gas Delivered To Storage (Cr)	808.2	0			0	1-NONE	0	0	0	0	0
#### Other Gas Supply Expenses	812/813	0			0	1-NONE	0	0	0	0	0
#### Total - Other Gas Supply Expenses		0	0	2,367	2,367		0	1,820	547	0	0
#### Total - Production Expenses		0	0	2,367	2,367		0	1,820	547	0	0
<b>#### Underground Storage Expenses</b>											
#### Operation:											
#### Supervision and Engineering	814	314			314	7-UGSTOR	0	304	0	10	0
#### Maps and records	815	0			0	1-NONE	0	0	0	0	0
#### Wells	816	561			561	7-UGSTOR	0	543	0	18	0
#### Lines	817	159			159	7-UGSTOR	0	154	0	5	0
#### Compressor Stations	818	1,583			1,583	7-UGSTOR	0	1,532	0	51	0
#### Compressor Stations Fuel and Power	819	9,915			9,915	7-UGSTOR	0	9,593	0	322	0
#### Measuring and Regulating Stations	820	239			239	7-UGSTOR	0	231	0	8	0
#### Purification	821	546			546	7-UGSTOR	0	528	0	18	0
#### Exploration and Development	822	0			0	1-NONE	0	0	0	0	0
#### Other Expenses	824	15,230			15,230	7-UGSTOR	0	14,735	0	495	0
#### Rents	826	4			4	7-UGSTOR	0	4	0	0	0
#### Total Operation		28,551	0	0	28,551		0	27,623	0	928	0
#### Maintenance:											
#### Supervision and Engineering	830	107			107	7-UGSTOR	0	104	0	3	0
#### Structures and Improvements	831	563			563	7-UGSTOR	0	545	0	18	0
#### Wells	832	1,058			1,058	7-UGSTOR	0	1,024	0	34	0
#### Lines	833	886			886	7-UGSTOR	0	857	0	29	0
#### Compressor Stations	834	1,042			1,042	7-UGSTOR	0	1,008	0	34	0
#### Measuring and Reg. Stations Equipment	835	0			0	1-NONE	0	0	0	0	0
#### Purification Equipment	836	421			421	7-UGSTOR	0	407	0	14	0
#### Other Equipment	837	161			161	7-UGSTOR	0	156	0	5	0
#### Total Maintenance		4,238	0	0	4,238		0	4,100	0	138	0
#### Total - Underground Storage Expenses		32,789	0	0	32,789		0	31,723	0	1,066	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### O&amp;M Expenses</b>											
<b>#### Production Expenses</b>											
<b>#### Other Gas Supply Expenses:</b>											
#### Operation:											
#### Natural Gas City Gate Purchases	33-DSALES&V	0	1,378	430	0	0	0	441	117	0	0
#### Purchased Gas Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Gas Withdrawn From Storage (Dr)	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Gas Delivered To Storage (Cr)	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Other Gas Supply Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total - Other Gas Supply Expenses	Subtotal	0	1,378	430	0	0	441	117	0	0	0
#### Total - Production Expenses	Subtotal	0	1,378	430	0	0	441	117	0	0	0
<b>#### Underground Storage Expenses</b>											
#### Operation:											
#### Supervision and Engineering	34-UG-DEM	0	179	0	0	0	0	63	0	0	0
#### Maps and records	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Wells	34-UG-DEM	0	320	0	0	0	0	112	0	0	0
#### Lines	34-UG-DEM	0	91	0	0	0	0	32	0	0	0
#### Compressor Stations	34-UG-DEM	0	902	0	0	0	0	317	0	0	0
#### Compressor Stations Fuel and Power	34-UG-DEM	0	5,647	0	0	0	0	1,986	0	0	0
#### Measuring and Regulating Stations	34-UG-DEM	0	136	0	0	0	0	48	0	0	0
#### Purification	34-UG-DEM	0	311	0	0	0	0	109	0	0	0
#### Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Other Expenses	34-UG-DEM	0	8,675	0	0	0	0	3,050	0	0	0
#### Rents	34-UG-DEM	0	2	0	0	0	0	1	0	0	0
#### Total Operation	Subtotal	0	16,262	0	0	0	0	5,718	0	0	0
#### Maintenance:											
#### Supervision and Engineering	34-UG-DEM	0	61	0	0	0	0	21	0	0	0
#### Structures and Improvements	34-UG-DEM	0	321	0	0	0	0	113	0	0	0
#### Wells	34-UG-DEM	0	603	0	0	0	0	212	0	0	0
#### Lines	34-UG-DEM	0	505	0	0	0	0	177	0	0	0
#### Compressor Stations	34-UG-DEM	0	594	0	0	0	0	209	0	0	0
#### Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Purification Equipment	34-UG-DEM	0	240	0	0	0	0	84	0	0	0
#### Other Equipment	34-UG-DEM	0	92	0	0	0	0	32	0	0	0
#### Total Maintenance	Subtotal	0	2,414	0	0	0	0	849	0	0	0
#### Total - Underground Storage Expenses	Subtotal	0	18,676	0	0	0	0	6,567	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
<b>#### O&amp;M Expenses</b>										
<b>#### Production Expenses</b>										
<b>#### Other Gas Supply Expenses:</b>										
#### Operation:										
#### Natural Gas City Gate Purchases	33-DSALES&V	0	0	0	0	0	0	0	0	0
#### Purchased Gas Expenses	30-NONE	0	0	0	0	0	0	0	0	0
#### Gas Withdrawn From Storage (Dr)	30-NONE	0	0	0	0	0	0	0	0	0
#### Gas Delivered To Storage (Cr)	30-NONE	0	0	0	0	0	0	0	0	0
#### Other Gas Supply Expenses	30-NONE	0	0	0	0	0	0	0	0	0
#### Total - Other Gas Supply Expenses	Subtotal	0	0	0	0	0	0	0	0	0
#### Total - Production Expenses	Subtotal	0	0	0	0	0	0	0	0	0
<b>#### Underground Storage Expenses</b>										
#### Operation:										
#### Supervision and Engineering	34-UG-DEM	0	0	0	0	0	0	0	0	0
#### Maps and records	30-NONE	0	0	0	0	0	0	0	0	0
#### Wells	34-UG-DEM	0	0	0	0	0	0	0	0	0
#### Lines	34-UG-DEM	0	0	0	0	0	0	0	0	0
#### Compressor Stations	34-UG-DEM	0	1	0	0	0	0	0	0	0
#### Compressor Stations Fuel and Power	34-UG-DEM	0	4	0	0	0	1	0	0	0
#### Measuring and Regulating Stations	34-UG-DEM	0	0	0	0	0	0	0	0	0
#### Purification	34-UG-DEM	0	0	0	0	0	0	0	0	0
#### Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0
#### Other Expenses	34-UG-DEM	0	7	0	0	0	2	0	0	0
#### Rents	34-UG-DEM	0	0	0	0	0	0	0	0	0
#### Total Operation	Subtotal	0	12	0	0	0	3	0	0	0
#### Maintenance:										
#### Supervision and Engineering	34-UG-DEM	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	0	0
#### Wells	34-UG-DEM	0	0	0	0	0	0	0	0	0
#### Lines	34-UG-DEM	0	0	0	0	0	0	0	0	0
#### Compressor Stations	34-UG-DEM	0	0	0	0	0	0	0	0	0
#### Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0
#### Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	0
#### Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	0
#### Total Maintenance	Subtotal	0	2	0	0	0	1	0	0	0
#### Total - Underground Storage Expenses	Subtotal	0	14	0	0	0	4	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
<b>#### O&amp;M Expenses</b>										
<b>#### Production Expenses</b>										
<b>#### Other Gas Supply Expenses:</b>										
#### Operation:										
#### Natural Gas City Gate Purchases	33-DSALES&¹	0	0	0	0	0	0	0	0	0
#### Purchased Gas Expenses	30-NONE	0	0	0	0	0	0	0	0	0
#### Gas Withdrawn From Storage (Dr)	30-NONE	0	0	0	0	0	0	0	0	0
#### Gas Delivered To Storage (Cr)	30-NONE	0	0	0	0	0	0	0	0	0
#### Other Gas Supply Expenses	30-NONE	0	0	0	0	0	0	0	0	0
#### Total - Other Gas Supply Expenses	Subtotal	0	0	0	0	0	0	0	0	0
#### Total - Production Expenses	Subtotal	0	0	0	0	0	0	0	0	0
<b>#### Underground Storage Expenses</b>										
#### Operation:										
#### Supervision and Engineering	34-UG-DEM	0	0	0	0	0	0	0	10	0
#### Maps and records	30-NONE	0	0	0	0	0	0	0	0	0
#### Wells	34-UG-DEM	0	0	0	0	0	0	0	18	0
#### Lines	34-UG-DEM	0	0	0	0	0	0	0	5	0
#### Compressor Stations	34-UG-DEM	0	0	0	0	0	0	0	51	0
#### Compressor Stations Fuel and Power	34-UG-DEM	0	0	0	0	0	0	0	322	0
#### Measuring and Regulating Stations	34-UG-DEM	0	0	0	0	0	0	0	8	0
#### Purification	34-UG-DEM	0	0	0	0	0	0	0	18	0
#### Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0
#### Other Expenses	34-UG-DEM	0	0	0	0	0	0	0	495	0
#### Rents	34-UG-DEM	0	0	0	0	0	0	0	0	0
#### Total Operation	Subtotal	0	0	0	0	0	0	0	928	0
#### Maintenance:										
#### Supervision and Engineering	34-UG-DEM	0	0	0	0	0	0	0	3	0
#### Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	18	0
#### Wells	34-UG-DEM	0	0	0	0	0	0	0	34	0
#### Lines	34-UG-DEM	0	0	0	0	0	0	0	29	0
#### Compressor Stations	34-UG-DEM	0	0	0	0	0	0	0	34	0
#### Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0
#### Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	14	0
#### Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	5	0
#### Total Maintenance	Subtotal	0	0	0	0	0	0	0	138	0
#### Total - Underground Storage Expenses	Subtotal	0	0	0	0	0	0	0	1,066	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
<b>#### O&amp;M Expenses</b>										
<b>#### Production Expenses</b>										
<b>#### Other Gas Supply Expenses:</b>										
#### Operation:										
#### Natural Gas City Gate Purchases	33-DSALES&V	0	0	0	0	0	0	0	0	0
#### Purchased Gas Expenses	30-NONE	0	0	0	0	0	0	0	0	0
#### Gas Withdrawn From Storage (Dr)	30-NONE	0	0	0	0	0	0	0	0	0
#### Gas Delivered To Storage (Cr)	30-NONE	0	0	0	0	0	0	0	0	0
#### Other Gas Supply Expenses	30-NONE	0	0	0	0	0	0	0	0	0
#### Total - Other Gas Supply Expenses	Subtotal	0	0	0	0	0	0	0	0	0
#### Total - Production Expenses	Subtotal	0	0	0	0	0	0	0	0	0
<b>#### Underground Storage Expenses</b>										
#### Operation:										
#### Supervision and Engineering	34-UG-DEM	0	36	0	0	0	0	0	0	0
#### Maps and records	30-NONE	0	0	0	0	0	0	0	0	0
#### Wells	34-UG-DEM	0	64	0	0	0	1	0	0	0
#### Lines	34-UG-DEM	0	18	0	0	0	0	0	0	0
#### Compressor Stations	34-UG-DEM	0	180	0	0	0	2	0	0	0
#### Compressor Stations Fuel and Power	34-UG-DEM	0	1,131	0	0	0	16	0	0	0
#### Measuring and Regulating Stations	34-UG-DEM	0	27	0	0	0	0	0	0	0
#### Purification	34-UG-DEM	0	62	0	0	0	1	0	0	0
#### Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0
#### Other Expenses	34-UG-DEM	0	1,737	0	0	0	24	0	0	0
#### Rents	34-UG-DEM	0	0	0	0	0	0	0	0	0
#### Total Operation	Subtotal	0	3,255	0	0	0	45	0	0	0
#### Maintenance:										
#### Supervision and Engineering	34-UG-DEM	0	12	0	0	0	0	0	0	0
#### Structures and Improvements	34-UG-DEM	0	64	0	0	0	1	0	0	0
#### Wells	34-UG-DEM	0	121	0	0	0	2	0	0	0
#### Lines	34-UG-DEM	0	101	0	0	0	1	0	0	0
#### Compressor Stations	34-UG-DEM	0	119	0	0	0	2	0	0	0
#### Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0
#### Purification Equipment	34-UG-DEM	0	48	0	0	0	1	0	0	0
#### Other Equipment	34-UG-DEM	0	18	0	0	0	0	0	0	0
#### Total Maintenance	Subtotal	0	483	0	0	0	7	0	0	0
#### Total - Underground Storage Expenses	Subtotal	0	3,739	0	0	0	52	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### O&amp;M Expenses</b>											
<b>#### Production Expenses</b>											
<b>#### Other Gas Supply Expenses:</b>											
#### Operation:											
#### Natural Gas City Gate Purchases	33-DSALES&V	0	0	0	0	0	0	0	0	0	0
#### Purchased Gas Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Gas Withdrawn From Storage (Dr)	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Gas Delivered To Storage (Cr)	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Other Gas Supply Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total - Other Gas Supply Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
#### Total - Production Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
<b>#### Underground Storage Expenses</b>											
#### Operation:											
#### Supervision and Engineering	34-UG-DEM	0	14	0	0	0	0	12	0	0	0
#### Maps and records	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Wells	34-UG-DEM	0	24	0	0	0	0	21	0	0	0
#### Lines	34-UG-DEM	0	7	0	0	0	0	6	0	0	0
#### Compressor Stations	34-UG-DEM	0	69	0	0	0	0	60	0	0	0
#### Compressor Stations Fuel and Power	34-UG-DEM	0	430	0	0	0	0	378	0	0	0
#### Measuring and Regulating Stations	34-UG-DEM	0	10	0	0	0	0	9	0	0	0
#### Purification	34-UG-DEM	0	24	0	0	0	0	21	0	0	0
#### Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Other Expenses	34-UG-DEM	0	660	0	0	0	0	581	0	0	0
#### Rents	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Total Operation	Subtotal	0	1,238	0	0	0	0	1,089	0	0	0
#### Maintenance:											
#### Supervision and Engineering	34-UG-DEM	0	5	0	0	0	0	4	0	0	0
#### Structures and Improvements	34-UG-DEM	0	24	0	0	0	0	21	0	0	0
#### Wells	34-UG-DEM	0	46	0	0	0	0	40	0	0	0
#### Lines	34-UG-DEM	0	38	0	0	0	0	34	0	0	0
#### Compressor Stations	34-UG-DEM	0	45	0	0	0	0	40	0	0	0
#### Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Purification Equipment	34-UG-DEM	0	18	0	0	0	0	16	0	0	0
#### Other Equipment	34-UG-DEM	0	7	0	0	0	0	6	0	0	0
#### Total Maintenance	Subtotal	0	184	0	0	0	0	162	0	0	0
#### Total - Underground Storage Expenses	Subtotal	0	1,422	0	0	0	0	1,250	0	0	0















Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
#### Maintenance:											
#### Supervision and Engineering	47-DISTSP-M	325	52	81	0	352	161	18	31	0	70
#### Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Mains	40-DXMAINS	0	0	562	0	2,896	0	0	214	0	580
#### Meas. and Reg. Stations - General	32-D-FRM&V	0	432	108	0	0	0	152	41	0	0
#### Meas. and Reg. Stations - Industrial	38-HPMET#	0	0	0	0	0	335	0	0	0	0
#### Services	36-METERS\$	1,874	0	0	0	0	920	0	0	0	0
#### Meters and House Regulators	37-LPMET#	800	0	0	0	0	74	0	0	0	0
#### Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Total Maintenance	Subtotal	2,999	484	752	0	3,248	1,491	170	287	0	651
####											
#### Total - Distribution Expenses	Subtotal	15,325	1,094	3,702	0	17,784	4,285	385	1,412	0	3,564
####											
#### Customer Accounts Expenses											
#### Operation:											
#### Supervision	31-CUST#	283	0	0	0	0	26	0	0	0	0
#### Meter Reading	48-MTR-RD	5,608	0	0	0	0	523	0	0	0	0
#### Customer Records and Collection	31-CUST#	34,017	0	0	0	0	3,170	0	0	0	0
#### Uncollectible Accounts	55-UNCOLL	58,543	0	0	0	0	9,768	0	0	0	0
#### Miscellaneous Accounts Expenses	52-CUSMSC	6,895	0	0	0	0	611	0	0	0	0
####											
#### Total - Customer Accounts Expenses	Subtotal	105,346	0	0	0	0	14,099	0	0	0	0
####											
#### Sales Expenses											
#### Operation:											
#### Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
#### Demonstrating and Selling Expenses	31-CUST#	1,181	0	0	0	0	110	0	0	0	0
#### Advertising	31-CUST#	7	0	0	0	0	1	0	0	0	0
#### Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	(810)	0	0	0	0	(75)	0	0	0	0
#### Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
####											
#### Total - Sales Expenses	Subtotal	<u>379</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
####											
#### Total -- Operation and Maintenance Expenses	Subtotal	\$121,050	\$23,204	\$4,693	\$0	\$17,784	\$18,419	\$8,115	\$1,743	\$0	\$3,564

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

(A) Description	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
#### Maintenance:										
#### Supervision and Engineering	47-DISTSP-M	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0
#### Mains	40-DXMAINS	0	0	1	0	2	0	0	0	0
#### Meas. and Reg. Stations - General	32-D-FRM&V	0	0	0	0	0	0	0	0	0
#### Meas. and Reg. Stations - Industrial	38-HPMET#	1	0	0	0	0	0	0	0	0
#### Services	36-METERS\$	0	0	0	0	0	0	0	0	0
#### Meters and House Regulators	37-LPMET#	0	0	0	0	0	0	0	0	0
#### Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0
#### Total Maintenance	Subtotal	1	0	2	0	2	1	0	0	0
#### Total - Distribution Expenses	Subtotal	2	1	7	0	10	1	0	2	0
#### Customer Accounts Expenses										
#### Operation:										
#### Supervision	31-CUST#	0	0	0	0	0	0	0	0	0
#### Meter Reading	48-MTR-RD	0	0	0	0	0	0	0	0	0
#### Customer Records and Collection	31-CUST#	1	0	0	0	0	0	0	0	0
#### Uncollectible Accounts	55-UNCOLL	0	0	0	0	0	0	0	0	0
#### Miscellaneous Accounts Expenses	52-CUSMSC	0	0	0	0	0	0	0	0	0
#### Total - Customer Accounts Expenses	Subtotal	1	0	0	0	0	0	0	0	0
#### Sales Expenses										
#### Operation:										
#### Supervision	31-CUST#	0	0	0	0	0	0	0	0	0
#### Demonstrating and Selling Expenses	31-CUST#	0	0	0	0	0	0	0	0	0
#### Advertising	31-CUST#	0	0	0	0	0	0	0	0	0
#### Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	(0)	0	0	0	0	(0)	0	0	0
#### Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0
#### Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0
#### Total - Sales Expenses	Subtotal	0	0	0	0	0	0	0	0	0
#### Total -- Operation and Maintenance Expenses	Subtotal	\$3	\$15	\$9	\$0	\$10	\$1	\$5	\$2	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
#### Maintenance:											
#### Supervision and Engineering	47-DISTSP-M	0	0	0	0	2	3	12	0	2	
#### Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	
#### Mains	40-DXMAINS	0	0	0	0	0	0	80	0	18	
#### Meas. and Reg. Stations - General	32-D-FRM&V	0	0	0	0	0	25	15	0	0	
#### Meas. and Reg. Stations - Industrial	38-HPMET#	0	0	0	0	7	0	0	0	0	
#### Services	36-METERS\$	0	0	0	0	7	0	0	0	0	
#### Meters and House Regulators	37-LPMET#	0	0	0	0	0	0	0	0	0	
#### Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0	
####											
#### Total Maintenance	Subtotal	0	0	0	0	16	28	107	0	21	
####											
#### Total - Distribution Expenses	Subtotal	0	0	0	0	34	64	524	0	113	
####											
#### Customer Accounts Expenses											
#### Operation:											
#### Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	
#### Meter Reading	48-MTR-RD	0	0	0	0	0	0	0	0	0	
#### Customer Records and Collection	31-CUST#	0	0	0	0	0	0	0	0	0	
#### Uncollectible Accounts	55-UNCOLL	0	0	0	0	0	0	0	0	0	
#### Miscellaneous Accounts Expenses	52-CUSMSC	0	0	0	0	0	0	0	0	0	
####											
#### Total - Customer Accounts Expenses	Subtotal	0	0	0	0	0	0	0	0	0	
####											
#### Sales Expenses											
#### Operation:											
#### Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	
#### Demonstrating and Selling Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	
#### Advertising	31-CUST#	0	0	0	0	0	0	0	0	0	
#### Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	(0)	0	0	0	0	
#### Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0	
#### Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	
####											
#### Total - Sales Expenses	Subtotal	0	0	0	0	0	0	0	0	0	
####											
#### Total -- Operation and Maintenance Expenses	Subtotal	\$0	\$0	\$0	\$0	\$0	\$34	\$511	\$604	\$1,066	\$113

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
#### Maintenance:											
#### Supervision and Engineering	47-DISTSP-M	105	10	22	0	40	0	0	0	0	1
#### Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Mains	40-DXMAINS	0	0	151	0	330	0	0	1	0	6
#### Meas. and Reg. Stations - General	32-D-FRM&V	0	86	29	0	0	0	1	0	0	0
#### Meas. and Reg. Stations - Industrial	38-HPMET#	575	0	0	0	0	2	0	0	0	0
#### Services	36-METERS\$	288	0	0	0	0	1	0	0	0	0
#### Meters and House Regulators	37-LPMET#	3	0	0	0	0	0	0	0	0	0
#### Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Total Maintenance	Subtotal	971	97	201	0	371	4	1	1	0	7
####											
#### Total - Distribution Expenses	Subtotal	1,887	219	991	0	2,029	8	3	6	0	38
####											
#### Customer Accounts Expenses											
#### Operation:											
#### Supervision	31-CUST#	1	0	0	0	0	0	0	0	0	0
#### Meter Reading	48-MTR-RD	26	0	0	0	0	0	0	0	0	0
#### Customer Records and Collection	31-CUST#	155	0	0	0	0	0	0	0	0	0
#### Uncollectible Accounts	55-UNCOLL	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous Accounts Expenses	52-CUSMSC	8	0	0	0	0	0	0	0	0	0
####											
#### Total - Customer Accounts Expenses	Subtotal	191	0	0	0	0	0	0	0	0	0
####											
#### Sales Expenses											
#### Operation:											
#### Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
#### Demonstrating and Selling Expenses	31-CUST#	5	0	0	0	0	0	0	0	0	0
#### Advertising	31-CUST#	0	0	0	0	0	0	0	0	0	0
#### Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	(4)	0	0	0	0	(0)	0	0	0	0
#### Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
####											
#### Total - Sales Expenses	Subtotal	2	0	0	0	0	0	0	0	0	0
####											
#### Total -- Operation and Maintenance Expenses	Subtotal	\$2,079	\$4,368	\$1,141	\$0	\$2,029	\$8	\$55	\$7	\$0	\$38

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
#### Maintenance:											
#### Supervision and Engineering	47-DISTSP-M	15	4	12	0	8	3	4	13	0	4
#### Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Mains	40-DXMAINS	0	0	85	0	64	0	0	88	0	36
#### Meas. and Reg. Stations - General	32-D-FRM&V	0	33	16	0	0	0	29	17	0	0
#### Meas. and Reg. Stations - Industrial	38-HPMET#	96	0	0	0	0	14	0	0	0	0
#### Services	36-METERS\$	25	0	0	0	0	9	0	0	0	0
#### Meters and House Regulators	37-LPMET#	0	0	0	0	0	0	0	0	0	0
#### Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Total Maintenance	Subtotal	135	37	114	0	71	26	32	118	0	41
####											
#### Total - Distribution Expenses	Subtotal	238	83	562	0	390	52	73	580	0	222
####											
#### Customer Accounts Expenses											
#### Operation:											
#### Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
#### Meter Reading	48-MTR-RD	1	0	0	0	0	0	0	0	0	0
#### Customer Records and Collection	31-CUST#	3	0	0	0	0	1	0	0	0	0
#### Uncollectible Accounts	55-UNCOLL	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous Accounts Expenses	52-CUSMSC	0	0	0	0	0	0	0	0	0	0
####											
#### Total - Customer Accounts Expenses	Subtotal	4	0	0	0	0	1	0	0	0	0
####											
#### Sales Expenses											
#### Operation:											
#### Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
#### Demonstrating and Selling Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
#### Advertising	31-CUST#	0	0	0	0	0	0	0	0	0	0
#### Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	(0)	0	0	0	0	(0)	0	0	0	0
#### Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
####											
#### Total - Sales Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
####											
#### Total -- Operation and Maintenance Expenses	Subtotal	\$243	\$1,661	\$648	\$0	\$390	\$53	\$1,461	\$668	\$0	\$222













Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component					
							Customer (H)	Demand (I)	Volume (J)	Other (K)	Dist. Mains (L)	
#### Depreciation Expense												
####				313,656								
#### Intangible Plant:												
#### Organization	301	0			\$0	1-NONE	0	0	0	0	0	0
#### Miscellaneous	303	<u>17,883</u>			<u>17,883</u>	16-LABOR	9,978	1,612	1,660	23	4,612	
####												
#### Total Intangible Plant		<u>17,883</u>	<u>0</u>	<u>0</u>	<u>17,883</u>		<u>9,978</u>	<u>1,612</u>	<u>1,660</u>	<u>23</u>	<u>4,612</u>	
#### Mftured Gas Production Plant:												
#### Total Manufactured Gas Plant	304-311	<u>0</u>			<u>0</u>	1-NONE	0	0	0	0	0	0
#### Underground Storage Plant:												
#### Land		0			0	1-NONE	0	0	0	0	0	0
#### Rights-of-way		0			0	1-NONE	0	0	0	0	0	0
#### Structures and Improvements		690			690	7-UGSTOR	0	668	0	22	0	0
#### Wells		4,314			4,314	7-UGSTOR	0	4,174	0	140	0	0
#### Storage Leaseholds and Rights		223			223	7-UGSTOR	0	216	0	7	0	0
#### Reservoirs		0			0	1-NONE	0	0	0	0	0	0
#### Non-recoverable base gas		3,524			3,524	7-UGSTOR	0	3,409	0	115	0	0
#### Lines		891			891	7-UGSTOR	0	862	0	29	0	0
#### Compressor Station Equipment		3,904			3,904	7-UGSTOR	0	3,777	0	127	0	0
#### Measuring and Reg. Equipment		172			172	7-UGSTOR	0	166	0	6	0	0
#### Purification Equipment		2,031			2,031	7-UGSTOR	0	1,965	0	66	0	0
#### Other Equipment		57			57	7-UGSTOR	0	55	0	2	0	0
#### Recoverable base gas		<u>0</u>			0	1-NONE	0	0	0	0	0	0
####												
#### Total Underground Storage Plant	350-357	<u>15,806</u>			<u>15,806</u>		0	15,292	0	514	0	0
#### Transmission Plant:												
#### Land in Fee - Transmission Stations	374.5	0			0	1-NONE	0	0	0	0	0	0
#### Land in Fee - Transmission Mains	374.6	0			0	1-NONE	0	0	0	0	0	0
#### Land Rights - Transmission Mains	374.7	548			548	6-DEM & VOL	0	421	127	0	0	0
#### Land Rights - Transmission Stations	374.8	1			1	6-DEM & VOL	0	1	0	0	0	0
#### Structures and Improvements	375.1	4			4	6-DEM & VOL	0	3	1	0	0	0
#### Mains - Transmission	376.1	9,714			9,714	6-DEM & VOL	0	7,468	2,246	0	0	0
#### Measuring and Regulating Equipment - Transmission Stations	378.3	3,228			3,228	6-DEM & VOL	0	2,482	746	0	0	0
#### Measuring and Regulating Equipment - Transmission Mains	378.4	<u>0</u>			<u>0</u>	1-NONE	0	0	0	0	0	0
####												
#### Total Transmission Plant		13,495	<u>0</u>	<u>0</u>	<u>13,495</u>		<u>0</u>	<u>10,375</u>	<u>3,120</u>	<u>0</u>	<u>0</u>	<u>0</u>

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### Depreciation Expense</b>											
<b>#### Intangible Plant:</b>											
#### Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous	43-LABOR	7,920	908	789	0	3,396	1,434	319	301	0	680
#### Total Intangible Plant	Subtotal	7,920	908	789	0	3,396	1,434	319	301	0	680
<b>#### Mftured Gas Production Plant:</b>											
#### Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
<b>#### Underground Storage Plant:</b>											
#### Land	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	34-UG-DEM	0	393	0	0	0	0	138	0	0	0
#### Wells	34-UG-DEM	0	2,457	0	0	0	0	864	0	0	0
#### Storage Leaseholds and Rights	34-UG-DEM	0	127	0	0	0	0	45	0	0	0
#### Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Non-recoverable base gas	34-UG-DEM	0	2,007	0	0	0	0	706	0	0	0
#### Lines	34-UG-DEM	0	508	0	0	0	0	178	0	0	0
#### Compressor Station Equipment	34-UG-DEM	0	2,224	0	0	0	0	782	0	0	0
#### Measuring and Reg. Equipment	34-UG-DEM	0	98	0	0	0	0	34	0	0	0
#### Purification Equipment	34-UG-DEM	0	1,157	0	0	0	0	407	0	0	0
#### Other Equipment	34-UG-DEM	0	32	0	0	0	0	11	0	0	0
#### Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Underground Storage Plant	Subtotal	0	9,003	0	0	0	0	3,165	0	0	0
<b>#### Transmission Plant:</b>											
#### Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land Rights - Transmission Mains	35-D-TOT&V	0	220	60	0	0	0	77	23	0	0
#### Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	35-D-TOT&V	0	2	0	0	0	0	1	0	0	0
#### Mains - Transmission	35-D-TOT&V	0	3,907	1,068	0	0	0	1,374	407	0	0
#### Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	1,298	355	0	0	0	456	135	0	0
#### Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Transmission Plant	Subtotal	0	5,428	1,483	0	0	0	1,908	566	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### Depreciation Expense</b>											
<b>#### Intangible Plant:</b>											
#### Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous	43-LABOR	1	0	2	0	2	0	0	0	0	0
#### Total Intangible Plant	Subtotal	1	0	2	0	2	0	0	0	0	0
<b>#### Mftured Gas Production Plant:</b>											
#### Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
<b>#### Underground Storage Plant:</b>											
#### Land	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Wells	34-UG-DEM	0	2	0	0	0	0	1	0	0	0
#### Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Non-recoverable base gas	34-UG-DEM	0	2	0	0	0	0	0	0	0	0
#### Lines	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Compressor Station Equipment	34-UG-DEM	0	2	0	0	0	0	0	0	0	0
#### Measuring and Reg. Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Purification Equipment	34-UG-DEM	0	1	0	0	0	0	0	0	0	0
#### Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
#### Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Underground Storage Plant	Subtotal	0	7	0	0	0	0	2	0	0	0
<b>#### Transmission Plant:</b>											
#### Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land Rights - Transmission Mains	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
#### Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
#### Mains - Transmission	35-D-TOT&V	0	0	2	0	0	0	1	0	0	0
#### Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	0	1	0	0	0	0	0	0	0
#### Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Transmission Plant	Subtotal	0	0	3	0	0	0	1	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### Depreciation Expense</b>											
<b>#### Intangible Plant:</b>											
#### Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous	43-LABOR	0	0	0	0	9	71	112	23	21	
#### Total Intangible Plant	Subtotal	0	0	0	0	9	71	112	23	21	
<b>#### Mftured Gas Production Plant:</b>											
#### Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
<b>#### Underground Storage Plant:</b>											
#### Land	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	22	0	
#### Wells	34-UG-DEM	0	0	0	0	0	0	0	140	0	
#### Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	7	0	
#### Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	
#### Non-recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	115	0	
#### Lines	34-UG-DEM	0	0	0	0	0	0	0	29	0	
#### Compressor Station Equipment	34-UG-DEM	0	0	0	0	0	0	0	127	0	
#### Measuring and Reg. Equipment	34-UG-DEM	0	0	0	0	0	0	0	6	0	
#### Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	66	0	
#### Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	2	0	
#### Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	
#### Total Underground Storage Plant	Subtotal	0	0	0	0	0	0	0	514	0	
<b>#### Transmission Plant:</b>											
#### Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	
#### Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	
#### Land Rights - Transmission Mains	35-D-TOT&V	0	0	0	0	0	48	9	0	0	
#### Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	
#### Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	
#### Mains - Transmission	35-D-TOT&V	0	0	0	0	0	848	151	0	0	
#### Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	0	0	0	0	282	50	0	0	
#### Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	
#### Total Transmission Plant	Subtotal	0	0	0	0	0	1,179	210	0	0	

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### Depreciation Expense</b>											
<b>#### Intangible Plant:</b>											
#### Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous	43-LABOR	529	182	211	0	387	2	2	1	0	7
#### Total Intangible Plant	Subtotal	529	182	211	0	387	2	2	1	0	7
<b>#### Mftured Gas Production Plant:</b>											
#### Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
<b>#### Underground Storage Plant:</b>											
#### Land	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	34-UG-DEM	0	79	0	0	0	0	1	0	0	0
#### Wells	34-UG-DEM	0	492	0	0	0	0	7	0	0	0
#### Storage Leaseholds and Rights	34-UG-DEM	0	25	0	0	0	0	0	0	0	0
#### Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Non-recoverable base gas	34-UG-DEM	0	402	0	0	0	0	6	0	0	0
#### Lines	34-UG-DEM	0	102	0	0	0	0	1	0	0	0
#### Compressor Station Equipment	34-UG-DEM	0	445	0	0	0	0	6	0	0	0
#### Measuring and Reg. Equipment	34-UG-DEM	0	20	0	0	0	0	0	0	0	0
#### Purification Equipment	34-UG-DEM	0	232	0	0	0	0	3	0	0	0
#### Other Equipment	34-UG-DEM	0	6	0	0	0	0	0	0	0	0
#### Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Underground Storage Plant	Subtotal	0	1,802	0	0	0	0	25	0	0	0
<b>#### Transmission Plant:</b>											
#### Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land Rights - Transmission Mains	35-D-TOT&V	0	44	16	0	0	0	0	0	0	0
#### Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
#### Mains - Transmission	35-D-TOT&V	0	780	286	0	0	0	0	2	0	0
#### Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	259	95	0	0	0	0	1	0	0
#### Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Transmission Plant	Subtotal	0	1,084	397	0	0	0	0	3	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### Depreciation Expense</b>											
<b>#### Intangible Plant:</b>											
#### Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Miscellaneous	43-LABOR	68	69	120	0	75	14	61	124	0	42
#### Total Intangible Plant	Subtotal	68	69	120	0	75	14	61	124	0	42
<b>#### Mftured Gas Production Plant:</b>											
#### Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
<b>#### Underground Storage Plant:</b>											
#### Land	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	34-UG-DEM	0	30	0	0	0	0	26	0	0	0
#### Wells	34-UG-DEM	0	187	0	0	0	0	165	0	0	0
#### Storage Leaseholds and Rights	34-UG-DEM	0	10	0	0	0	0	9	0	0	0
#### Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Non-recoverable base gas	34-UG-DEM	0	153	0	0	0	0	134	0	0	0
#### Lines	34-UG-DEM	0	39	0	0	0	0	34	0	0	0
#### Compressor Station Equipment	34-UG-DEM	0	169	0	0	0	0	149	0	0	0
#### Measuring and Reg. Equipment	34-UG-DEM	0	7	0	0	0	0	7	0	0	0
#### Purification Equipment	34-UG-DEM	0	88	0	0	0	0	77	0	0	0
#### Other Equipment	34-UG-DEM	0	2	0	0	0	0	2	0	0	0
#### Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Underground Storage Plant	Subtotal	0	685	0	0	0	0	603	0	0	0
<b>#### Transmission Plant:</b>											
#### Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land Rights - Transmission Mains	35-D-TOT&V	0	17	9	0	0	0	15	9	0	0
#### Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
#### Mains - Transmission	35-D-TOT&V	0	297	162	0	0	0	261	167	0	0
#### Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	99	54	0	0	0	87	56	0	0
#### Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Total Transmission Plant	Subtotal	0	412	225	0	0	0	362	232	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component				
							Customer (H)	Demand (I)	Volume (J)	Other (K)	Dist. Mains (L)
<b>#### Distribution Plant:</b>											
#### Land in Fee - Distribution Stations	374.1	0			0	1-NONE	0	0	0	0	0
#### Land in Fee - Distribution Mains	374.4	0			0	1-NONE	0	0	0	0	0
#### Structures and Improvements -		0									
#### Distribution Stations	375	71			71	6-DEM & VOL	0	55	16	0	0
#### Mains - Distribution	376	41,671			41,671	5-MDM & VOL	0	0	9,634	0	32,037
#### Measuring and Regulating Equipment -											
#### Distribution Stations	378.1	154			154	6-DEM & VOL	0	118	36	0	0
#### Measuring and Regulating Equipment -											
#### Distribution Mains	378.2	1,481			1,481	6-DEM & VOL	0	1,139	342	0	0
#### Services	380	50,209		58	50,267	3-CUS	50,267	0	0	0	0
#### Meters	381	5,987			5,987	3-CUS	5,987	0	0	0	0
#### Meter Installations	382	8,580			8,580	3-CUS	8,580	0	0	0	0
#### House Reg. and Reg. Installations	383	8,564			8,564	3-CUS	8,564	0	0	0	0
#### Industrial Meas. and Reg. Equipment	385	709			709	3-CUS	709	0	0	0	0
#### Other Property on Customers' Premises	386	29			29	3-CUS	29	0	0	0	0
#### Total Distribution Plant		<u>117,455</u>	<u>0</u>	<u>58</u>	<u>117,513</u>		<u>74,136</u>	<u>1,312</u>	<u>10,029</u>	<u>0</u>	<u>32,037</u>
<b>#### General Plant:</b>											
#### Land and Land Rights	389	0			0	1-NONE	0	0	0	0	0
#### Structures and Improvements	390	2,218			2,218	16-LABOR	1,238	200	206	3	572
#### Office Furniture and Equipment	391.1	451			451	16-LABOR	252	41	42	1	116
#### Computer Equipment	391.2	4,946			4,946	16-LABOR	2,760	446	459	6	1,275
#### Transportation Equipment	392	5,117			5,117	16-LABOR	2,855	461	475	6	1,320
#### Stores Equipment	393	0			0	1-NONE	0	0	0	0	0
#### Tools, Shop and Garage Equipment	394	631			631	16-LABOR	352	57	59	1	163
#### Laboratory Equipment	395	0			0	1-NONE	0	0	0	0	0
#### Communication Equipment	397	398			398	16-LABOR	222	36	37	1	103
#### Miscellaneous Equipment	398	0			0	1-NONE	0	0	0	0	0
#### Total General Plant		<u>13,761</u>	<u>0</u>	<u>0</u>	<u>13,761</u>		<u>7,678</u>	<u>1,240</u>	<u>1,277</u>	<u>17</u>	<u>3,549</u>
#### Total Depreciation Expense		<u>178,400</u>	<u>0</u>	<u>58</u>	<u>178,458</u>		<u>91,792</u>	<u>29,831</u>	<u>16,086</u>	<u>554</u>	<u>40,197</u>
<b>#### Taxes Other Than Income Taxes</b>											
#### State Franchise	408	131			131	17-GROSS PLT	49	28	15	1	39
#### Real Estate and Invested Capital		11,384		161	11,545	17-GROSS PLT	4,353	2,438	1,298	51	3,405
#### State & Municipal Revenue Taxes (Note 1)		164,762			164,762	1-NONE	0	0	0	0	0
#### Payroll Taxes (Note 1)		<u>8,604</u>		<u>(35)</u>	<u>8,569</u>	1-NONE	0	0	0	0	0
#### Total		<u>184,881</u>			<u>185,007</u>		<u>4,402</u>	<u>2,466</u>	<u>1,313</u>	<u>52</u>	<u>3,443</u>

#### Note 1 -- Revenue Taxes are not in ECOS; Payroll Taxes included above at line 413

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### Distribution Plant:</b>											
#### Land in Fee - Distribution Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements -											
#### Distribution Stations	32-D-FRM&V	0	31	8	0	0	11	3	0	0	0
#### Mains - Distribution	40-DXMAINS	0	0	4,580	0	23,592	0	1,747	0	4,727	0
#### Measuring and Regulating Equipment -											
#### Distribution Stations	32-D-FRM&V	0	67	17	0	0	24	6	0	0	0
#### Measuring and Regulating Equipment -											
#### Distribution Mains	32-D-FRM&V	0	648	163	0	0	228	62	0	0	0
#### Services	36-METERS\$	30,149	0	0	0	14,803	0	0	0	0	0
#### Meters	36-METERS\$	3,591	0	0	0	1,763	0	0	0	0	0
#### Meter Installations	36-METERS\$	5,146	0	0	0	2,527	0	0	0	0	0
#### House Reg. and Reg. Installations	37-LPMET#	7,808	0	0	0	725	0	0	0	0	0
#### Industrial Meas. and Reg. Equipment	38-HPMET#	0	0	0	0	230	0	0	0	0	0
#### Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0	0
####											
#### Total Distribution Plant	Subtotal	<u>46,694</u>	<u>746</u>	<u>4,768</u>	<u>0</u>	<u>23,592</u>	<u>20,048</u>	<u>262</u>	<u>1,818</u>	<u>0</u>	<u>4,727</u>
####											
<b>#### General Plant:</b>											
#### Land and Land Rights	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	43-LABOR	982	113	98	0	421	178	40	37	0	84
#### Office Furniture and Equipment	43-LABOR	200	23	20	0	86	36	8	8	0	17
#### Computer Equipment	43-LABOR	2,191	251	218	0	939	397	88	83	0	188
#### Transportation Equipment	43-LABOR	2,266	260	226	0	972	410	91	86	0	195
#### Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Tools, Shop and Garage Equipment	43-LABOR	279	32	28	0	120	51	11	11	0	24
#### Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Communication Equipment	43-LABOR	176	20	18	0	76	32	7	7	0	15
#### Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Total General Plant	Subtotal	<u>6,095</u>	<u>698</u>	<u>607</u>	<u>0</u>	<u>2,613</u>	<u>1,104</u>	<u>246</u>	<u>232</u>	<u>0</u>	<u>524</u>
####											
<b>#### Total Depreciation Expense</b>	Subtotal	<u>60,709</u>	<u>16,783</u>	<u>7,647</u>	<u>0</u>	<u>29,601</u>	<u>22,586</u>	<u>5,901</u>	<u>2,916</u>	<u>0</u>	<u>5,931</u>
####											
<b>#### Taxes Other Than Income Taxes</b>											
#### State Franchise	45-GRSPLT	32	16	7	0	28	13	6	3	0	6
#### Real Estate and Invested Capital	45-GRSPLT	2,812	1,383	617	0	2,507	1,110	486	235	0	502
#### State & Municipal Revenue Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Payroll Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Total	Subtotal	<u>2,844</u>	<u>1,399</u>	<u>624</u>	<u>0</u>	<u>2,536</u>	<u>1,122</u>	<u>492</u>	<u>238</u>	<u>0</u>	<u>508</u>

#### Note 1 -- Revenue Taxes are not in ECOS; Pa

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
<b>#### Distribution Plant:</b>										
#### Land in Fee - Distribution Stations	30-NONE	0	0	0	0	0	0	0	0	0
#### Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0
#### Structures and Improvements -										
#### Distribution Stations	32-D-FRM&V	0	0	0	0	0	0	0	0	0
#### Mains - Distribution	40-DXMAINS	0	0	9	0	14	0	2	0	0
#### Measuring and Regulating Equipment -										
#### Distribution Stations	32-D-FRM&V	0	0	0	0	0	0	0	0	0
#### Measuring and Regulating Equipment -										
#### Distribution Mains	32-D-FRM&V	0	0	0	0	0	0	0	0	0
#### Services	36-METERS\$	1	0	0	0	3	0	0	0	0
#### Meters	36-METERS\$	0	0	0	0	0	0	0	0	0
#### Meter Installations	36-METERS\$	0	0	0	0	0	0	0	0	0
#### House Reg. and Reg. Installations	37-LPMET#	0	0	0	0	0	0	0	0	0
#### Industrial Meas. and Reg. Equipment	38-HPMET#	1	0	0	0	0	0	0	0	0
#### Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0
####										
#### Total Distribution Plant	Subtotal	<u>2</u>	<u>1</u>	<u>10</u>	<u>0</u>	<u>14</u>	<u>4</u>	<u>0</u>	<u>2</u>	<u>0</u>
####										
<b>#### General Plant:</b>										
#### Land and Land Rights	30-NONE	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	43-LABOR	0	0	0	0	0	0	0	0	0
#### Office Furniture and Equipment	43-LABOR	0	0	0	0	0	0	0	0	0
#### Computer Equipment	43-LABOR	0	0	0	0	1	0	0	0	0
#### Transportation Equipment	43-LABOR	0	0	0	0	1	0	0	0	0
#### Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0
#### Tools, Shop and Garage Equipment	43-LABOR	0	0	0	0	0	0	0	0	0
#### Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0
#### Communication Equipment	43-LABOR	0	0	0	0	0	0	0	0	0
#### Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0
####										
#### Total General Plant	Subtotal	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
####										
<b>#### Total Depreciation Expense</b>	Subtotal	<u>3</u>	<u>8</u>	<u>15</u>	<u>0</u>	<u>17</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>0</u>
####										
<b>#### Taxes Other Than Income Taxes</b>										
#### State Franchise	45-GRSPLT	0	0	0	0	0	0	0	0	0
#### Real Estate and Invested Capital	45-GRSPLT	0	1	1	0	1	0	0	0	0
#### State & Municipal Revenue Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0
#### Payroll Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0
####										
#### Total	Subtotal	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

#### Note 1 -- Revenue Taxes are not in ECROSS; Pa

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### Distribution Plant:</b>											
#### Land in Fee - Distribution Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements -											
#### Distribution Stations	32-D-FRM&V	0	0	0	0	0	2	1	0	0	0
#### Mains - Distribution	40-DXMAINS	0	0	0	0	0	0	649	0	149	0
#### Measuring and Regulating Equipment -											
#### Distribution Stations	32-D-FRM&V	0	0	0	0	0	4	2	0	0	0
#### Measuring and Regulating Equipment -											
#### Distribution Mains	32-D-FRM&V	0	0	0	0	0	38	23	0	0	0
#### Services	36-METERS\$	0	0	0	0	112	0	0	0	0	0
#### Meters	36-METERS\$	0	0	0	0	13	0	0	0	0	0
#### Meter Installations	36-METERS\$	0	0	0	0	19	0	0	0	0	0
#### House Reg. and Reg. Installations	37-LPMET#	0	0	0	0	0	0	0	0	0	0
#### Industrial Meas. and Reg. Equipment	38-HPMET#	0	0	0	0	5	0	0	0	0	0
#### Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0	0
####											
#### Total Distribution Plant	Subtotal	0	0	0	0	149	44	675	0	149	0
####											
<b>#### General Plant:</b>											
#### Land and Land Rights	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	43-LABOR	0	0	0	0	1	9	14	3	3	3
#### Office Furniture and Equipment	43-LABOR	0	0	0	0	0	2	3	1	1	1
#### Computer Equipment	43-LABOR	0	0	0	0	2	20	31	6	6	6
#### Transportation Equipment	43-LABOR	0	0	0	0	2	20	32	6	6	6
#### Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Tools, Shop and Garage Equipment	43-LABOR	0	0	0	0	0	3	4	1	1	1
#### Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Communication Equipment	43-LABOR	0	0	0	0	0	2	2	1	0	0
#### Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Total General Plant	Subtotal	0	0	0	0	7	55	86	17	17	17
####											
<b>#### Total Depreciation Expense</b>	Subtotal	0	0	0	0	165	1,348	1,083	554	187	187
####											
<b>#### Taxes Other Than Income Taxes</b>											
#### State Franchise	45-GRSPLT	0	0	0	0	0	1	1	1	0	0
#### Real Estate and Invested Capital	45-GRSPLT	0	0	0	0	8	90	87	51	16	16
#### State & Municipal Revenue Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Payroll Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Total	Subtotal	0	0	0	0	8	92	88	52	16	16

#### Note 1 -- Revenue Taxes are not in ECOS; Pa

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### Distribution Plant:</b>											
#### Land in Fee - Distribution Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements -											
#### Distribution Stations	32-D-FRM&V	0	6	2	0	0	0	0	0	0	0
#### Mains - Distribution	40-DXMAINS	0	0	1,226	0	2,692	0	0	8	0	50
#### Measuring and Regulating Equipment -											
#### Distribution Stations	32-D-FRM&V	0	13	5	0	0	0	0	0	0	0
#### Measuring and Regulating Equipment -											
#### Distribution Mains	32-D-FRM&V	0	130	44	0	0	0	2	0	0	0
#### Services	36-METERS\$	4,630	0	0	0	0	20	0	0	0	0
#### Meters	36-METERS\$	551	0	0	0	0	2	0	0	0	0
#### Meter Installations	36-METERS\$	790	0	0	0	0	3	0	0	0	0
#### House Reg. and Reg. Installations	37-LPMET#	31	0	0	0	0	0	0	0	0	0
#### Industrial Meas. and Reg. Equipment	38-HPMET#	395	0	0	0	0	2	0	0	0	0
#### Other Property on Customers' Premises	39-RATE 74	29	0	0	0	0	0	0	0	0	0
####											
#### Total Distribution Plant	Subtotal	<u>6,427</u>	<u>149</u>	<u>1,276</u>	<u>0</u>	<u>2,692</u>	<u>28</u>	<u>2</u>	<u>8</u>	<u>0</u>	<u>50</u>
####											
<b>#### General Plant:</b>											
#### Land and Land Rights	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	43-LABOR	66	23	26	0	48	0	0	0	0	1
#### Office Furniture and Equipment	43-LABOR	13	5	5	0	10	0	0	0	0	0
#### Computer Equipment	43-LABOR	146	50	58	0	107	1	0	0	0	2
#### Transportation Equipment	43-LABOR	151	52	60	0	111	1	1	0	0	2
#### Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Tools, Shop and Garage Equipment	43-LABOR	19	6	7	0	14	0	0	0	0	0
#### Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Communication Equipment	43-LABOR	12	4	5	0	9	0	0	0	0	0
#### Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Total General Plant	Subtotal	<u>407</u>	<u>140</u>	<u>163</u>	<u>0</u>	<u>298</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>6</u>
####											
<b>#### Total Depreciation Expense</b>	Subtotal	<u>7,364</u>	<u>3,357</u>	<u>2,047</u>	<u>0</u>	<u>3,377</u>	<u>32</u>	<u>30</u>	<u>13</u>	<u>0</u>	<u>63</u>
####											
<b>#### Taxes Other Than Income Taxes</b>											
#### State Franchise	45-GRSPLT	4	3	2	0	3	0	0	0	0	0
#### Real Estate and Invested Capital	45-GRSPLT	373	277	165	0	286	2	3	1	0	5
#### State & Municipal Revenue Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Payroll Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Total	Subtotal	<u>378</u>	<u>280</u>	<u>167</u>	<u>0</u>	<u>289</u>	<u>2</u>	<u>3</u>	<u>1</u>	<u>0</u>	<u>5</u>

#### Note 1 -- Revenue Taxes are not in ECROSS; Pa

Classification and Allocation of Costs

Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
<b>#### Distribution Plant:</b>											
#### Land in Fee - Distribution Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements -											
#### Distribution Stations	32-D-FRM&V	0	2	1	0	0	2	1	0	0	0
#### Mains - Distribution	40-DXMAINS	0	0	696	0	518	0	717	0	295	0
#### Measuring and Regulating Equipment -											
#### Distribution Stations	32-D-FRM&V	0	5	3	0	0	5	3	0	0	0
#### Measuring and Regulating Equipment -											
#### Distribution Mains	32-D-FRM&V	0	49	25	0	0	43	25	0	0	0
#### Services	36-METERS\$	399	0	0	0	0	150	0	0	0	0
#### Meters	36-METERS\$	48	0	0	0	0	18	0	0	0	0
#### Meter Installations	36-METERS\$	68	0	0	0	0	26	0	0	0	0
#### House Reg. and Reg. Installations	37-LPMET#	0	0	0	0	0	0	0	0	0	0
#### Industrial Meas. and Reg. Equipment	38-HPMET#	66	0	0	0	0	10	0	0	0	0
#### Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0	0
####											
#### Total Distribution Plant	Subtotal	<u>581</u>	<u>57</u>	<u>724</u>	<u>0</u>	<u>518</u>	<u>203</u>	<u>50</u>	<u>747</u>	<u>0</u>	<u>295</u>
####											
<b>#### General Plant:</b>											
#### Land and Land Rights	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Structures and Improvements	43-LABOR	8	9	15	0	9	2	8	15	0	5
#### Office Furniture and Equipment	43-LABOR	2	2	3	0	2	0	2	3	0	1
#### Computer Equipment	43-LABOR	19	19	33	0	21	4	17	34	0	12
#### Transportation Equipment	43-LABOR	19	20	34	0	21	4	17	35	0	12
#### Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Tools, Shop and Garage Equipment	43-LABOR	2	2	4	0	3	0	2	4	0	1
#### Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Communication Equipment	43-LABOR	2	2	3	0	2	0	1	3	0	1
#### Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Total General Plant	Subtotal	<u>52</u>	<u>53</u>	<u>92</u>	<u>0</u>	<u>57</u>	<u>11</u>	<u>47</u>	<u>95</u>	<u>0</u>	<u>33</u>
####											
<b>#### Total Depreciation Expense</b>	Subtotal	<u>701</u>	<u>1,277</u>	<u>1,161</u>	<u>0</u>	<u>650</u>	<u>227</u>	<u>1,123</u>	<u>1,198</u>	<u>0</u>	<u>370</u>
####											
<b>#### Taxes Other Than Income Taxes</b>											
#### State Franchise	45-GRSPLT	0	1	1	0	1	0	1	1	0	0
#### Real Estate and Invested Capital	45-GRSPLT	36	105	94	0	55	11	93	97	0	31
#### State & Municipal Revenue Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0	0
#### Payroll Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0	0
####											
#### Total	Subtotal	<u>36</u>	<u>106</u>	<u>95</u>	<u>0</u>	<u>56</u>	<u>12</u>	<u>94</u>	<u>98</u>	<u>0</u>	<u>32</u>

#### Note 1 -- Revenue Taxes are not in ECROSS; Pa

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Response to: Illinois Industrial Energy Consumers**  
**Ill.C.C. Docket No. 08-0363**  
**IIEC Fifth Set of Data Requests**

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IIEC 5.12 Q. Please provide revised versions of Nicor Gas Exhibits 14.3, 14.6 and 14.7 as they would appear based upon Nicor's rebuttal testimony and any corrections or changes to the original Nicor filing made therein.

IIEC 5.12 A. Please see the attached Exhibits 1 (Revised 14.3), 2 (Revised 14.6) and 3 (Revised 14.7).

*Witness:* Robert R. Mudra

Nicor Gas Company  
Revised Exhibit 14.6

IIEC 5.12  
Exhibit 2  
Page 1 of 1

**Allocation of Proposed Revenue Adjustments to Base Rates**  
(In Thousands of Dollars)

<u>Description</u> (A)	<u>Current Revenue</u> (B)	<u>ECOSS Results <sup>(1)</sup></u> (C)	<u>ECOSS Increase</u> (D)	<u>Adjusted ECOSS Revenue <sup>(2)</sup></u> (E)	<u>Increase</u> (F)	<u>Proposed Increase</u> (G)	<u>Rate Design Revenue</u> (H)
<b>Residential Rates:</b>							
Rate 1 - Residential	354,002	478,962	124,960	466,988	112,986	112,989	466,991
<b>Nonresidential Rates:</b>					<u>EPEC Increase</u>		
Rate 4 - General Gas Service	121,463	123,257	1,794	130,618	9,155	18,239	139,702
Rate 5 - Seasonal Use Service	189	179	(10)	190	1	64	253
Rate 6 - Large General Service	49	39	(10)	41	(8)	20	69
Rate 7 - Large-Volume Service	-	-	-	-	-	-	-
Rate 17/19 - Contract Service	9,234	9,234	-	9,234	-	-	9,234
Rate 74 - General Transportation	42,744	51,862	9,118	54,959	12,215	3,408	46,152
Rate 75 - Seasonal Use Transportation	147	520	373	551	404	63	210
Rate 76 - Large General Transportation	10,498	13,798	3,300	14,622	4,124	4,094	14,592
Rate 77 - Large Volume Transportation	7,034	10,845	3,811	11,493	4,459	4,459	11,493
Subtotal - Nonresidential	191,358	209,734	18,376	221,708	30,350	30,347	221,705
<b>Subtotal - Residential &amp; Nonresidential</b>	<b>545,360</b>	<b>688,696</b>	<b>143,336</b>	<b>688,696</b>	<b>143,336</b>	<b>143,336</b>	<b>688,696</b>
<b>Total -- All Rates &amp; Riders</b>	1,920	136	(1,784)	136	(1,784)	(1,784)	136
<b>Total -- All Rates</b>	<b>547,280</b>	<b>688,832</b>	<b>141,552</b>	<b>688,832</b>	<b>141,552</b>	<b>141,552</b>	<b>688,832</b>

1/ At equalized rates of return and with \$141,552,000 revenue increase

2/ Rate 1 set at \$466,988,000 and remaining revenue allocated at equalized percent of embedded cost of service EPEC (excluding Rates 17 and 19 and Riders 13 and 16).

Nicor Gas Company  
Revised Exhibit 14.7

**Jurisdictional Operating Revenues at Proposed Rates**  
**(Therms and Dollars in Thousands)**

Utility: Northern Illinois Gas Company  
d/b/a Nicor Gas Company

Test Year: 12 Months Ended 12/31/09

Line No.	Current Rate	Test Year Billing Units	Proposed Charge	Proposed Revenue
(A)	(B)	(C)	(D)	(E)
1	<b>Rate 1</b>			
2	Customer Charge	24,065,833	\$ 13.55	\$ 326,092
3	Distribution			
4	First 20	419,114	\$ 0.1338	\$ 56,077
5	Next 30	425,950	\$ 0.0519	\$ 22,107
6	Over 50	1,304,454	\$ 0.0519	\$ 67,701
7	Rate 1 Therms and Base Revenue	<u>2,149,518</u>		<u>\$ 145,885</u>
8				
9				
10	Customer Select	220,572	\$ (0.0226)	\$ (4,986)
11	Rate 1 Therms and Base Revenue	<u>2,149,518</u>		<u>\$ 466,991</u>
12				
13	Other Revenue			
14	Gas Supply Cost	1,928,946	\$ 0.920745	\$ 1,776,067
15	Customer Select Therms	220,572	\$ 0.0200	\$ 4,411
16	Rider 12 Therms	2,149,518	\$ 0.0046	\$ 9,888
17	Total Other Revenue			<u>\$ 1,790,367</u>
18				
19	Total Rate 1 Revenue			<u>\$ 2,257,358</u>
20				
21	<b>Rate 4</b>			
22	Customer Charge			
23	Meter Class A	1,687,041	\$ 22.30	\$ 37,621
24	Meter Class B	539,030	\$ 77.75	\$ 41,910
25	Meter Class C	16,792	\$ 142.10	\$ 2,386
26	Distribution	<u>2,242,863</u>		<u>\$ 81,917</u>
27	First 150	178,169	\$ 0.1303	\$ 23,215
28	Next 4,850	533,448	\$ 0.0656	\$ 34,994
29	Over 5,000	108,062	\$ 0.0482	\$ 5,209
30	Rate 4 Therms and Base Revenue	<u>819,679</u>		<u>\$ 145,335</u>
31	Rider 25			
32	Transportation Administration Charge			
33	Individual	20,340	\$ 23.00	\$ 468
34	Group	45,211	\$ 10.00	\$ 452
35	Minimum	2,231	\$ 33.00	\$ 74
36	Customer Select	190,927	\$ (0.0226)	\$ (4,315)
37	Rider 25 Transportation Service Credit	102,296	\$ (0.0226)	\$ (2,312)
38	Total Rate 4 Base and Rider 25 Revenue			<u>\$ 139,702</u>
39				
40	Other Revenue			
41	Gas Supply Cost	526,456	\$ 0.921957	\$ 485,370
42	Customer Select Therms	190,927	\$ 0.0200	\$ 3,819
43	Rider 25 Backup Service	-	\$ -	\$ -
44	Transportation Therms	102,296	\$ -	\$ -
45	Rider 12 Therms	819,679	\$ 0.0033	\$ 2,702
46	Total Other Revenue			<u>\$ 491,890</u>
47				
48	Total Rate 4 Revenue			<u>\$ 631,592</u>

Nicor Gas Company  
Revised Exhibit 14.7

**Jurisdictional Operating Revenues at Proposed Rates  
(Therms and Dollars in Thousands)**

Utility: Northern Illinois Gas Company  
d/b/a Nicor Gas Company

Test Year: 12 Months Ended 12/31/09

Line No.	Current Rate	Test Year Billing Units	Proposed Charge	Proposed Revenue
(A)	(B)	(C)	(D)	(E)
49				
50	<b>Rate 5</b>			
51	Customer Charge	Meter Class A	\$ 25.30	\$ -
52		Meter Class B	\$ 80.80	\$ -
53		Meter Class C	\$ 183.45	\$ 139
54				\$ 139
55	Summer Distribution	All therms	\$ 0.0461	\$ 198
56				
57	Winter Distribution	All Therms	\$ 0.0515	\$ 2
58	Rate 5 Therms and Base Revenue			\$ 339
59				
60	Rider 25			
61	Transportation Administration Charge			
62		Individual	\$ 23.00	\$ 7
63		Group	\$ 10.00	\$ 4
64		Minimum	\$ 33.00	\$ -
65	Rider 25 Transportation Service Credit		\$ (0.0226)	\$ (98)
66	Total Rate 5 Base and Rider 25 Revenue			\$ 253
67				
68	Other Revenue			
69	Gas Supply Cost		\$ 0.9220	\$ -
70	Customer Select Therms		\$ 0.0200	\$ -
71	Rider 25 Backup Service		\$ -	\$ -
72	Transportation Therms	4,333	\$ -	\$ -
73	Rider 12 Therms	4,333	\$ 0.0033	\$ 14
74	Total Other Revenue			\$ 14
75				
76	Total Rate 5 Revenue			\$ 267
77				
78	<b>Rate 6</b>			
79	Customer Charge	12	\$ 2,160.00	\$ 26
80	Distribution Charge	1,004	\$ 0.0266	\$ 27
81	Minimum Bill Adjustment	5	\$ 3,500.00	\$ 17
82	Rate 6 Base Revenue			\$ 70
83				
84	Rider 25			
85	Transportation Administration Charge			
86		Individual	\$ 23.00	\$ -
87		Group	\$ 10.00	\$ -
88		Minimum	\$ 33.00	\$ -
89	Rider 25 Transportation Service Credit	109	\$ (0.0015)	\$ (0)
90	Total Rate 6 Base and Rider 25 Revenue			\$ 69
91				
92	Other Revenues			
93	Gas Supply Cost	895	\$ 0.9220	\$ 825
94	Rider 25 Backup Service		\$ -	\$ -
95	Transportation Therms	109	\$ -	\$ -
96	Rider 12 Therms	1,004	\$ 0.0008	\$ 1
97	Total Other Revenue			\$ 826
98				
99	Total Rate 6 Revenue			\$ 895
100				
101	<b>Rate 7</b>			
102	Customer Charge		\$ 3,867.00	\$ -
103	Demand Charge			
104		0-10,000	\$ 1.7845	\$ -
105		Over 10,000	\$ 0.1359	\$ -
106	Total Demand Charge Therms and Revenue			\$ -
107	Commodity Charge		\$ 0.0052	\$ -
108				
109	Total Rate 7 Base Revenue			\$ -
110				

Nicor Gas Company  
Revised Exhibit 14.7

**Jurisdictional Operating Revenues at Proposed Rates  
(Therms and Dollars in Thousands)**

Utility: Northern Illinois Gas Company  
d/b/a Nicor Gas Company

Test Year: 12 Months Ended 12/31/09

Line No.	Current Rate	Test Year Billing Units	Proposed Charge	Proposed Revenue	
(A)	(B)	(C)	(D)	(E)	
111					
112	<b>Contract Services (Rates 17, 19 and Contract) 1/</b>				
113	Customer Charge	192		\$ 2,395	
114	Therms Used	304,516		\$ 6,839	
115	Rate 17, 19 and Contract Base Revenue			<u>\$ 9,234</u>	
116					
117	Other Revenue				
118	Gas Supply Cost	400	\$ 0.9220	\$ 369	
119	Transportation	304,116	\$ -	\$ -	
120	Rider 12 Therms		\$ 0.0008	\$ -	
121	Total Other Revenue			<u>\$ 369</u>	
122					
123	Total Rate 17, 19 and Contract Revenue			<u>\$ 9,603</u>	
124					
125	<b>Rate 21</b>				
126	Revenues from Rate 21 are included in Chicago Hub revenues shown below.				
127					
128					
129	1/ These are individually negotiated contracts with different customer and distribution charges applicable to each ontract.				
130					
131					
132	<b>Rate 74</b>				
133	Customer Charge	Meter Class A	4,402	\$ 22.30	\$ 98
134		Meter Class B	76,968	\$ 77.75	\$ 5,984
135		Meter Class C	28,514	\$ 142.10	\$ 4,052
136			<u>109,884</u>		<u>\$ 10,134</u>
137	Distribution	First 150	17,867	\$ 0.1154 1/	\$ 2,062
138		Next 4,850	222,151	\$ 0.0511	\$ 11,352
139		Over 5,000	335,412	\$ 0.0349	\$ 11,706
140			<u>575,430</u>		<u>\$ 25,120</u>
141	Storage Banking Service		1,893,444	\$ 0.0042	\$ 7,952
142	Rate 74 Base Revenue				<u>\$ 43,207</u>
143					
144	Transportation Administration Charge				
145		Individual	2,496	\$ 23.00	\$ 57
146		Group	97,689	\$ 10.00	\$ 977
147		Minimum	5,196	\$ 33.00	\$ 171
148					
149	Recording Device Charge				
150		Diaphram Meter	23,336	\$ 10.00	\$ 233
151		Other Meters	83,892	\$ 17.00	\$ 1,426
152	Administrative Fees				
153		Storage Transfer Fee	816	\$ 24.00	\$ 20
154		Group Change Fee	2,424	\$ 25.00	\$ 61
155	Total Rate 74 Base Revenue				<u>\$ 46,152</u>
156					
157	Other Revenue				
158	Gas Costs Related Units				
159		Gas Supply Cost	2,324	\$ 0.9220	\$ 2,143
160		Firm Backup Service	-	-	\$ -
161		Excess Storage	-	\$ 0.1000	\$ -
162		Requested Authorized Use	-	-	\$ -
163		Authorized Use	-	\$ 0.6350	\$ -
164		Unauthorized Use	-	-	\$ -
165		Operational Flow Order	-	-	\$ -
166	Transportation Therms		573,106	-	\$ -
167	Rider 12 Therms		575,430	\$ 0.0033	\$ 1,899
168	Total Other Revenue				<u>\$ 4,042</u>
169					
170	Total Rate 74 Revenue				<u>\$ 50,194</u>
171					

Nicor Gas Company  
Revised Exhibit 14.7

**Jurisdictional Operating Revenues at Proposed Rates  
(Terms and Dollars in Thousands)**

Utility: Northern Illinois Gas Company  
d/b/a Nicor Gas Company

Test Year: 12 Months Ended 12/31/09

Line No.	Current Rate	Test Year Billing Units	Proposed Charge	Proposed Revenue
(A)	(B)	(C)	(D)	(E)
172	<b>Rate 75</b>			
173	Customer Charge	Meter Class A	\$ 25.30	\$ -
174		Meter Class B	\$ 80.80	\$ 5
175		Meter Class C	\$ 183.45 1/	\$ 37
176				\$ 42
177	Summer Distribution	All Therms	\$ 0.0216	\$ 78
178				
179	Winter Distribution	All Therms	\$ 0.0270	\$ 2
180				\$ 79
181	Storage Banking Service		\$ 0.0042	\$ 81
182	Rate 75 Base Revenue			\$ 202
183				
184	Transportation Administration Charge			
185		Individual	\$ 23.00	\$ -
186		Group	\$ 10.00	\$ 3
187		Minimum	\$ 33.00	\$ -
188				
189	Recording Device Charge			
190		Diaphragm Meter	\$ 10.00	\$ -
191		Other Meters	\$ 17.00	\$ 4
192		Administrative Fees		
193		Storage Transfer Fee	\$ 24.00	\$ -
194		Group Change Fee	\$ 25.00	\$ -
195	Total Rate 75 Base Revenue			\$ 210
196				
197	Other Revenue			
198	Gas Costs Related Units			
199		Gas Supply Cost	\$ 0.9220	\$ -
200		Firm Backup Service	-	\$ -
201		Excess Storage	\$ 0.1000	\$ -
202		Requested Authorized Use	-	\$ -
203		Authorized Use	\$ 0.6350	\$ -
204		Unauthorized Use	-	\$ -
205		Operational Flow Order	-	\$ -
206	Transportation Therms	3,650	-	\$ -
207	Rider 12 Therms	3,650	\$ 0.0033	\$ 12
208	Total Other Revenue			\$ 12
209				
210	Total Rate 74 Revenue			\$ 222
211				
212	<b>Rate 76</b>			
213	Customer Charge	2,460	\$ 2,183.00	\$ 5,370
214	Distribution Charge	326,464	\$ 0.0189	\$ 6,170
215	Storage Banking Service	724,950	\$ 0.0042	\$ 3,045
216	Administrative Fees - Storage Transfer Fee	48	\$ 24.00	\$ 1
217	Group Change Fee	231	\$ 25.00	\$ 6
218	Minimum Bill Adjustment	-	\$ 2,550.00	\$ -
219	Rate 76 Base Revenue			\$ 14,592
220				
221	Other Revenue			
222	Gas Costs Related Units			
223		Gas Supply Cost	\$ 0.9220	\$ 285
224		Firm Backup Service	-	\$ -
225		Excess Storage	\$ 0.1000	\$ -
226		Requested Authorized Use	-	\$ -
227		Authorized Use	-	\$ -
228		Unauthorized Use	-	\$ -
229		Operational Flow Order	-	\$ -
230	Transportation Therms	326,155	-	\$ -
231	Rider 12 Therms	326,464	\$ 0.0008	\$ 263
232	Total Other Revenue			\$ 548
233				
234	Total Rate 76 Revenue			\$ 15,140

Nicor Gas Company  
Revised Exhibit 14.7

**Jurisdictional Operating Revenues at Proposed Rates  
(Therms and Dollars in Thousands)**

Utility: Northern Illinois Gas Company  
d/b/a Nicor Gas Company

Test Year: 12 Months Ended 12/31/09

Line No.	Current Rate	Test Year Billing Units	Proposed Charge	Proposed Revenue
(A)	(B)	(C)	(D)	(E)
235				
236	<b>Rate 77</b>			
237	Customer Charge	372	\$ 3,890.00	\$ 1,447
238	Demand Charge			
239	0-10,000	3,548	\$ 1.4173	\$ 5,029
240	Over 10,000	14,515	\$ 0.0473	\$ 687
241		<u>18,063</u>		<u>\$ 5,716</u>
242	Commodity Charge	336,679	\$ 0.0052	\$ 1,751
243	Storage Banking Service	614,312	\$ 0.0042	\$ 2,580
244	Administrative Fees - Storage Transfer Fee	-	\$ 24.00	\$ -
245	Group Change Fee	-	\$ 25.00	\$ -
246	Rate 77 Base Revenue			<u>\$ 11,493</u>
247				
248	Other Revenue			
249	Gas Costs Related Units			
250	Gas Supply Cost	-	\$ 0.9220	\$ -
251	Firm Backup Service	-	-	\$ -
252	Excess Storage	-	\$ 0.1000	\$ -
253	Requested Authorized Use	-	-	\$ -
254	Authorized Use	-	-	\$ -
255	Unauthorized Use	-	-	\$ -
256	Operational Flow Order	-	-	\$ -
257	Transportation Therms	336,679	-	\$ -
258	Rider 12 Therms	336,679	\$ 0.0008	\$ 271
259	Total Other Revenue			<u>\$ 271</u>
260				
261	Total Rate 77 Revenue			<u>\$ 11,765</u>
262				
263				
264	<b>Rider 13</b>			
265	Group Charge	1,029	\$ 95.00	\$ 98
266				
267	Total Rider 13 Revenue			<u>\$ 98</u>
268				
269	<b>Rider 16</b>			
270	Group Charge	190	\$ 200.00	\$ 38
271	Account Charge	-	\$ 0.59	\$ -
272	Group Additions	-	\$ 10.00	\$ -
273	Total Rider 16 Revenue			<u>\$ 38</u>
274				
275	<b>Revenue Summary</b>			
276	Base Revenue			\$ 688,832
277 (a)	Rider 6, Gas Supply Cost			\$ 2,273,289
278	Rider 12, Environmental Cost Recovery			\$ 15,049
279	Total			<u>\$ 2,977,170</u>

1/ First block rate decreased by \$0.0004 to obtain proposed revenue.

Nicor Gas Company  
Revised Exhibit 14.7

**Jurisdictional Operating Revenues at Proposed Rates**  
**(Terms and Dollars in Thousands)**

Utility: Northern Illinois Gas Company  
d/b/a Nicor Gas Company

Test Year: 12 Months Ended 12/31/09

Line No.	Current Rate	Test Year Billing Units	Proposed Charge	Proposed Revenue
(A)	(B)	(C)	(D)	(E)
280				
281	<b>Other Revenues</b>			
282	Rider 2, Franchise Gas Cost Adjustment			\$ 7,905
283	Rider 7, Govenemental Agency Compensation Adj.			\$ -
284	Storage Services (GSC)			\$ -
285	Management Services			\$ 900
286	Chicago Hub (GSC)			\$ 5,095
287	Rent			\$ 307
288	Late Payments			\$ 22,932
289	Revenue Debit			\$ (5,510)
290	Transportation for Other Utilities			\$ 462
291	Third Party Billing Services			\$ 439
292	Other			\$ 776
293	Total			<u>\$ 33,306</u>
294				
295	Revenue Taxes			
296		Municipal Taxes		\$ 68,527
297		State Taxes		\$ 98,678
298	Total Revenue Taxes			<u>\$ 167,205</u>
299				
300	<b>Grand Total of Revenue</b>			<u><u>\$ 3,177,681</u></u>

(a) Includes Backup Service Charge + Excess Storage Charge

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Response to: Illinois Industrial Energy Consumers**  
**Ill.C.C. Docket No. 08-0363**  
**IIEC Fifth Set of Data Requests**

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IIEC 5.13 Q. On page 4, lines 80-88 of his rebuttal testimony, Mr. Mudra states that he does not agree with Dr. Rosenberg's proposal to extend Nicor's MDM study to the portion of mains classified as average demand-related, as opposed to peak demand-related.

- a. One of the reasons that Mr. Mudra gives for rejecting Dr. Rosenberg's proposal in this regard is that it would increase the revenue responsibility for the Residential class, and lower it for Commercial and Industrial classes relative to Nicor's proposal. Does Mr. Mudra regard the revenue implications of a cost of service study to be a proper reason for adopting or rejecting a particular cost of service methodology? (A yes or no response is requested). If yes, please cite to any ICC decisions known to Mr. Mudra which support this position. If no, please explain why Mr. Mudra included this observation in his rebuttal testimony.
- b. Does Mr. Mudra agree or disagree that if a customer is not served by 2-inch main on a peak day, then that customer is not served by 2-inch main on any other day? If he disagrees, please explain why he disagrees.
- c. Mr. Mudra states, at page 4, lines 86 - 88, "Nicor Gas would also agree to review Dr. Rosenberg's proposal and present its conclusions in its pre-filed testimony during the next rate case." What aspect of the Nicor's review of Dr. Rosenberg's proposal precludes Nicor from performing that review and presenting its conclusions in this case?

- IIEC 5.13 A. a. Objection, this request is vague and ambiguous, and improperly argumentative. Subject to and without waiving this objection, Mr. Mudra does not specifically accept nor reject Dr. Rosenberg's proposal based on revenue implications but he recognizes that since Dr. Rosenberg's proposal is not consistent with the volume-related ECOSS methodology approved in Nicor Gas' last rate case that it warrants further review. Mr. Mudra also recognizes that Dr. Rosenberg's volume-allocation methodology will shift costs and revenue requirements between rate classes, which is further rationale for review of this proposal.
- b. Mr. Mudra agrees that if a customer is not connected to a 2-inch diameter main on a peak day then that customer is also not connected to a 2-inch diameter main on a non-peak day.

**IIEC 5.13**  
**Page 2 of 2**

- c. Nicor Gas would need sufficient time and resources to accurately gather, scrub and develop the necessary weather-normalized annual volumetric consumption data for the 859 accounts contained in Nicor Gas' Modified Distribution Main Study. In order to perform this analysis accurately, the Company would need a combination of computer programming resources and manual labor to review the individual accounts, weather-normalize the individual account data and analyze the results. Nicor Gas would require this information in order to test Dr. Rosenberg's assumption that annual volume flows by main size and rate class are in the same proportion as peak-day volume flows by main size and rate class.

*Witness:* Robert R. Mudra

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Response to: Illinois Industrial Energy Consumers**  
**Ill.C.C. Docket No. 08-0363**  
**IIEC Fifth Set of Data Requests**

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IIEC 5.14 Q. On page 5 of his rebuttal testimony, Mr. Mudra states that customers on Rates 74, 76 and 77 can choose to purchase varying degrees of SBS service from year to year.

- a. Does Mr. Mudra agree that Nicor's rates are predicated on a presumed degree of SBS service being purchased in the test year or rate year? If not, please explain how the revenues for these rate Classes can be determined.
- b. Hypothetically, assume that these customers were to choose no storage service in the test year. Would Mr. Mudra still take the position that storage costs should be allocated to these classes? If yes, please explain why.

IIEC 5.14 A. a. No. Nicor Gas' Sales service rates are designed to include the storage revenue requirement and its Transportation rates are designed to exclude the storage revenue requirement. Although Nicor Gas illustrates fully subscribed SBS revenue levels in the test year, its base rates are not predicated on a presumed degree of SBS service being purchased in the test year.

- b. Yes. The ECOSS allocates the storage revenue requirement to all customer classes based on their peak day demands and ability to utilize storage services. When designing the companion Sales and Transportation rates, Nicor Gas allocates the fully subscribed storage revenue requirement from the ECOSS to the companion rate classes and then removes the storage cost from the Transportation rates thereby properly establishing both the fully bundled Sales service rate, which includes storage, and the unbundled Transportation service rates. Therefore, storage costs are not included in Transportation customer base rates.

In the event that none of the Transportation customers were to select any SBS capacity, although by tariff they are required to select at least one day of SBS capacity, the base rates for the Sales and Transportation customers would still have been established correctly.

*Witness:* Robert R. Mudra

  
Northern Illinois Gas Company d/b/a Nicor Gas Company  
Response to: Illinois Industrial Energy Consumers  
Ill.C.C. Docket No. 08-0363  
IIEC Sixth Set of Data Requests

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IIEC 6.08 Q. For the twelve months ended November 2007, how many Mcf of gas did Nicor purchase at the NYMEX futures contract price for the prompt month (excluding transportation to the city gate)?

IIEC 6.08 A. The Company did not purchase any prompt month gas that was priced at the NYMEX futures contract price during the twelve months ended November 2007.



*Witness:* Gary R. Bartlett

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Response to: Illinois Industrial Energy Consumers**  
**Ill.C.C. Docket No. 08-0363**  
**IIEC Sixth Set of Data Requests**

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IIEC 6.13 Q. Please explain how and why the figures in Column (C) of Nicor Exhibit 19.3 can be expected to change if Mr. Bartlett's proposals in this proceeding are adopted, and give examples by referencing specific days in that analysis.

IIEC 6.13 A. Objection, this request is vague and ambiguous, and improperly calls for speculation; Column (C) denotes historic activity levels, and therefore is not subject to change. On a forward looking basis, Nicor Gas anticipates there will be a reduction in the level of daily variations in Transportation customer storage activity with an expected reduction of occurrences when these customers are injecting during the withdrawal season or withdrawing during the injection season. However, Nicor Gas does not know how Transportation customers will in fact actually adjust their pattern of storage utilization if the Company's proposals in this proceeding are adopted, and so is unable to "give examples by referencing specific days".

*Witness:* Gary R. Bartlett

**Northern Illinois Gas Company d/b/a Nicor Gas Company**  
**Response to: Illinois Industrial Energy Consumers**  
**Ill.C.C. Docket No. 08-0363**  
**IIEC Sixth Set of Data Requests**

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IIEC 6.21 Q. Does Mr. Bartlett agree or disagree that Nicor Exhibit 19.3 shows that transportation customers cycle less gas than the amount of storage capacity that is allocated to them? If he disagrees, please explain why.

IIEC 6.21 A. Objection, this request is vague and ambiguous. Subject to and without waiving this objection, Mr. Bartlett agrees that Exhibit 19.3 shows Transportation customers' seasonal cycling of their inventory is much less than their allocated capacity. It is Mr. Bartlett's opinion that Nicor Gas Ex. 19.3 shows that the Transportation customers' storage utilization shifts costs to the Sales customers.

*Witness:* Gary R. Bartlett